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Secretary of State

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Springfield, IL 62756

ILLINOIS REGISTER

Rules of Governmental Agencies

TABLE OF CONTENTS

PROPOSED RULES	PAGE
CONSERVATION, DEPARTMENT OF Timber Harvest Fees; 17 Ill. Adm. Code 1535	20117
ELECTIONS, STATE BOARD OF Voting Systems; 26 Ill. Adm. Code 204	20121
HISTORIC PRESERVATION AGENCY, ILLINOIS Rules for Review of State Agency Undertakings; 17 Ill. Adm. Code 4180	20130
MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES, DEPARTMENT OF Standards & Licensure Requirements for Community-Integrated Living Arrangements; 59 Ill. Adm. Code 115	20138
MINES AND MINERALS, DEPARTMENT OF Ill. Oil & Gas Act, The; 62 Ill. Adm. Code 240	20140
POLLUTION CONTROL BOARD Underground Storage Tanks; 35 Ill. Adm. Code 731	20162
PUBLIC AID, DEPARTMENT OF Medical Payment; 89 Ill. Adm. Code 140	20170
REVENUE, DEPARTMENT OF Retailers' Occupation Tax; 86 Ill. Adm. Code 130	20194
ADOPTED RULES	
COMMERCE AND COMMUNITY AFFAIRS, DEPARTMENT OF Uniform Fiscal & Administrative Standards for the Job Training Partnership Act; 56 Ill. Adm. Code 2630	20349
CORRECTIONS, DEPARTMENT OF County Jail Standards; 20 Ill. Adm. Code 701	20392
Municipal Jail & Lockup Standards; 20 Ill. Adm. Code 720	20402
INSURANCE, DEPARTMENT OF Transitional Requirements for the Conversion of Medicare Supplement Insurance Benefits & Premiums to Conform to Medicare Program Revisions; 50 Ill. Adm. Code 2011	20408
MINES AND MINERALS, DEPARTMENT OF Ill. Oil & Gas Act, The; 62 Ill. Adm. Code 240	20427
POLLUTION CONTROL BOARD Primary Drinking Water Standards; 35 Ill. Adm. Code 611	20448
Regulatory & Informational Hearings & Proceedings; 35 Ill. Adm. Code 102 ...	20472

(continued on next page)

KFI1235 .A21
v. 14
no. 51
Illinois register
Received on: 12-26-90

PUBLIC AID, DEPARTMENT OF	
Medical Payment; 89 Ill. Adm. Code 140	20478

PUBLIC HEALTH, DEPARTMENT OF	
Food Service Sanitation Code; 77 Ill. Adm. Code 750	20535

RACING BOARD, ILLINOIS	
Regs. for Meetings; 11 Ill. Adm. Code 1424	20545

EMERGENCY RULES

MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES, DEPARTMENT OF	
Standards & Licensure Requirements for Community-Integrated Living	
Arrangements; 59 Ill. Adm. Code 115	20550

AGENCY NOTICES OF MODIFICATION, WITHDRAWAL OR REFUSAL TO PROPOSED RULES

PUBLIC AID, DEPARTMENT OF	
Medical Payment; 89 Ill. Adm. Code 140, Refusal	20556
Reimbursement for Nursing Costs for Geriatric Facilities; 89 Ill. Adm.	
Code 147, Refusal	20558

EXECUTIVE ORDERS AND PROCLAMATIONS

PROCLAMATIONS

90-549 MADD's Project Red Ribbon Days	20560
90-550 Pearl Harbor Remembrance Day	20560
90-551 Vend Week	20561
90-552 Human Rights Week	20561
90-553 Louise Leveque Day	20562
90-554 Midwest Latino Aids And Substance Abuse Awareness Week	20562
90-555 Zionist Organization Of Chicago's 53rd Annual Chanukah Festival	20563
90-556 Year Of American Craft	20563

CUMULATIVE INDEX

1990 Index - Issue #51	CI-1
------------------------------	------

SECTIONS AFFECTED INDEX

1990 Index - Issue #51	SAI-1
------------------------------	-------

INTRODUCTION

The Illinois Register is the official state document for publishing public notice of rulemaking activity by State governmental agencies. The table of contents is arranged categorically by rulemaking activity and alphabetically by agency within each category. Rulemaking activity consists of proposed or adopted new rules or amendments to or repealers of existing rules, including those by emergency or peremptory action.

The *Register* also contains Executive Orders and Proclamations issued by the Governor, notices of public information required by State statute, and activities (meeting agendas, Statements of Objection or Recommendation, etc.) of the Joint Committee on Administrative Rules (JCAR), a legislative oversight committee which monitors the rulemaking activities of State agencies. In addition, the *Register* contains a Cumulative Index listing alphabetically by agency the Parts (sets of rules) on which rulemaking activity has occurred in the current *Register* volume and a Sections Affected Index listing, by Title of the *Illinois Administrative Code*, each Section (including supplementary material) of a Part on which rulemaking activity has occurred in the current volume. Both indices are action coded and are designed to aid the public in monitoring rules.

The *Register* will serve as the update to the *Illinois Administrative Code*, a compilation of the rules of State agencies. The most recent edition of the *Code* along with the *Register* comprise the most current accounting of the State agencies' rules.

The *Illinois Register* is the property of the State of Illinois, granted by the authority of the Illinois Administrative Procedure Act (Ill. Rev. Stat. 1985, ch. 127, pars. 1001 et seq., as amended).

REGISTER PUBLICATION SCHEDULE 1990

Material Rec'd after 4:30 p.m. on:	And before 4:30 p.m. on:	Will be in Issue #:	Published on:	Material Rec'd after 4:30 p.m. on:	And before 4:30 p.m. on:	Will be in Issue #:	Published on:
Dec. 19, 1989	Dec. 26, 1989	1	Jan. 5, 1990	June 26, 1990	July 3, 1990	28	July 13, 1990
Dec. 26, 1990	Jan. 2, 1990	2	Jan. 12, 1990	July 3, 1990	July 10, 1990	29	July 20, 1990
Jan. 2, 1990	Jan. 9, 1990	3	Jan. 19, 1990	July 10, 1990	July 17, 1990	30	July 27, 1990
Jan. 9, 1990	Jan. 16, 1990	4	Jan. 26, 1990	July 17, 1990	July 24, 1990	31	Aug. 3, 1990
Jan. 16, 1990	Jan. 23, 1990	5	Feb. 2, 1990	July 24, 1990	July 31, 1990	32	Aug. 10, 1990
Jan. 23, 1990	Jan. 30, 1990	6	Feb. 9, 1990	July 31, 1990	Aug. 7, 1990	33	Aug. 17, 1990
Jan. 30, 1990	Feb. 6, 1990	7	Feb. 16, 1990	Aug. 7, 1990	Aug. 14, 1990	34	Aug. 24, 1990
Feb. 6, 1990	Feb. 13, 1990	8	Feb. 23, 1990	Aug. 14, 1990	Aug. 21, 1990	35	Aug. 31, 1990
Feb. 13, 1990	Feb. 20, 1990	9	Mar. 2, 1990	Aug. 21, 1990	Aug. 28, 1990	36	Sept. 7, 1990
Feb. 20, 1990	Feb. 27, 1990	10	Mar. 9, 1990	Aug. 28, 1990	Sept. 4, 1990	37	Sept. 14, 1990
Feb. 27, 1990	Mar. 6, 1990	11	Mar. 16, 1990	Sept. 4, 1990	Sept. 11, 1990	38	Sept. 21, 1990
Mar. 6, 1990	Mar. 13, 1990	12	Mar. 23, 1990	Sept. 11, 1990	Sept. 18, 1990	39	Sept. 28, 1990
Mar. 13, 1990	Mar. 20, 1990	13	Mar. 30, 1990	Sept. 18, 1990	Sept. 25, 1990	40	Oct. 5, 1990
Mar. 20, 1990	Mar. 27, 1990	14	Apr. 6, 1990	Sept. 25, 1990	Oct. 2, 1990	41	Oct. 12, 1990
Mar. 27, 1990	Apr. 3, 1990	15	Apr. 13, 1990	Oct. 2, 1990	Oct. 9, 1990	42	Oct. 19, 1990
Apr. 3, 1990	Apr. 10, 1990	16	Apr. 20, 1990	Oct. 9, 1990	Oct. 16, 1990	43	Oct. 26, 1990
Apr. 10, 1990	Apr. 17, 1990	17	Apr. 27, 1990	Oct. 16, 1990	Oct. 23, 1990	44	Nov. 2, 1990
Apr. 17, 1990	Apr. 24, 1990	18	May 4, 1990	Oct. 23, 1990	Oct. 30, 1990	45	Nov. 9, 1990
Apr. 24, 1990	May 1, 1990	19	May 11, 1990	Oct. 30, 1990	Nov. 5, 1990	46	Nov. 16, 1990
May 1, 1990	May 8, 1990	20	May 18, 1990	Nov. 5, 1990	Nov. 13, 1990	47	Nov. 26, 1990 (Mon.)
May 8, 1990	May 15, 1990	21	May 25, 1990	Nov. 13, 1990	Nov. 20, 1990	48	Nov. 30, 1990
May 15, 1990	May 22, 1990	22	June 1, 1990	Nov. 20, 1990	Nov. 27, 1990	49	Dec. 7, 1990
May 22, 1990	May 29, 1990	23	June 8, 1990	Nov. 27, 1990	Dec. 4, 1990	50	Dec. 14, 1990
May 29, 1990	June 5, 1990	24	June 15, 1990	Dec. 4, 1990	Dec. 11, 1990	51	Dec. 21, 1990
June 5, 1990	June 12, 1990	25	June 22, 1990	Dec. 11, 1990	Dec. 18, 1990	52	Dec. 28, 1990
June 12, 1990	June 19, 1990	26	June 29, 1990	Dec. 18, 1990	Dec. 24, 1990	1	Jan. 4, 1991
June 19, 1990	June 26, 1990	27	July 6, 1990	Dec. 24, 1990	Dec. 31, 1990	2	Jan. 11, 1991

Please note: When the Register deadline falls on a State holiday, the deadline becomes 4:30 p.m. on Monday (the day before).

APPENDIX

The Illinois Highway Department is authorized to accept and receive from the State of Illinois, the Federal Government, and other sources, all funds and property for the construction, improvement, and maintenance of the State's highway system. The Department is also authorized to accept and receive from the State of Illinois, the Federal Government, and other sources, all funds and property for the construction, improvement, and maintenance of the State's highway system. The Department is also authorized to accept and receive from the State of Illinois, the Federal Government, and other sources, all funds and property for the construction, improvement, and maintenance of the State's highway system.

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Year	Amount	Source	Year	Amount	Source
1911	\$1,000,000	State	1921	\$2,500,000	State
1912	\$1,200,000	State	1922	\$3,000,000	State
1913	\$1,500,000	State	1923	\$3,500,000	State
1914	\$1,800,000	State	1924	\$4,000,000	State
1915	\$2,000,000	State	1925	\$4,500,000	State
1916	\$2,200,000	State	1926	\$5,000,000	State
1917	\$2,500,000	State	1927	\$5,500,000	State
1918	\$2,800,000	State	1928	\$6,000,000	State
1919	\$3,000,000	State	1929	\$6,500,000	State
1920	\$3,200,000	State	1930	\$7,000,000	State
1921	\$3,500,000	State	1931	\$7,500,000	State
1922	\$3,800,000	State	1932	\$8,000,000	State
1923	\$4,000,000	State	1933	\$8,500,000	State
1924	\$4,200,000	State	1934	\$9,000,000	State
1925	\$4,500,000	State	1935	\$9,500,000	State
1926	\$4,800,000	State	1936	\$10,000,000	State
1927	\$5,000,000	State	1937	\$10,500,000	State
1928	\$5,200,000	State	1938	\$11,000,000	State
1929	\$5,500,000	State	1939	\$11,500,000	State
1930	\$5,800,000	State	1940	\$12,000,000	State
1931	\$6,000,000	State	1941	\$12,500,000	State
1932	\$6,200,000	State	1942	\$13,000,000	State
1933	\$6,500,000	State	1943	\$13,500,000	State
1934	\$6,800,000	State	1944	\$14,000,000	State
1935	\$7,000,000	State	1945	\$14,500,000	State
1936	\$7,200,000	State	1946	\$15,000,000	State
1937	\$7,500,000	State	1947	\$15,500,000	State
1938	\$7,800,000	State	1948	\$16,000,000	State
1939	\$8,000,000	State	1949	\$16,500,000	State
1940	\$8,200,000	State	1950	\$17,000,000	State
1941	\$8,500,000	State	1951	\$17,500,000	State
1942	\$8,800,000	State	1952	\$18,000,000	State
1943	\$9,000,000	State	1953	\$18,500,000	State
1944	\$9,200,000	State	1954	\$19,000,000	State
1945	\$9,500,000	State	1955	\$19,500,000	State
1946	\$9,800,000	State	1956	\$20,000,000	State
1947	\$10,000,000	State	1957	\$20,500,000	State
1948	\$10,200,000	State	1958	\$21,000,000	State
1949	\$10,500,000	State	1959	\$21,500,000	State
1950	\$10,800,000	State	1960	\$22,000,000	State
1951	\$11,000,000	State	1961	\$22,500,000	State
1952	\$11,200,000	State	1962	\$23,000,000	State
1953	\$11,500,000	State	1963	\$23,500,000	State
1954	\$11,800,000	State	1964	\$24,000,000	State
1955	\$12,000,000	State	1965	\$24,500,000	State
1956	\$12,200,000	State	1966	\$25,000,000	State
1957	\$12,500,000	State	1967	\$25,500,000	State
1958	\$12,800,000	State	1968	\$26,000,000	State
1959	\$13,000,000	State	1969	\$26,500,000	State
1960	\$13,200,000	State	1970	\$27,000,000	State
1961	\$13,500,000	State	1971	\$27,500,000	State
1962	\$13,800,000	State	1972	\$28,000,000	State
1963	\$14,000,000	State	1973	\$28,500,000	State
1964	\$14,200,000	State	1974	\$29,000,000	State
1965	\$14,500,000	State	1975	\$29,500,000	State
1966	\$14,800,000	State	1976	\$30,000,000	State
1967	\$15,000,000	State	1977	\$30,500,000	State
1968	\$15,200,000	State	1978	\$31,000,000	State
1969	\$15,500,000	State	1979	\$31,500,000	State
1970	\$15,800,000	State	1980	\$32,000,000	State
1971	\$16,000,000	State	1981	\$32,500,000	State
1972	\$16,200,000	State	1982	\$33,000,000	State
1973	\$16,500,000	State	1983	\$33,500,000	State
1974	\$16,800,000	State	1984	\$34,000,000	State
1975	\$17,000,000	State	1985	\$34,500,000	State
1976	\$17,200,000	State	1986	\$35,000,000	State
1977	\$17,500,000	State	1987	\$35,500,000	State
1978	\$17,800,000	State	1988	\$36,000,000	State
1979	\$18,000,000	State	1989	\$36,500,000	State
1980	\$18,200,000	State	1990	\$37,000,000	State
1981	\$18,500,000	State	1991	\$37,500,000	State
1982	\$18,800,000	State	1992	\$38,000,000	State
1983	\$19,000,000	State	1993	\$38,500,000	State
1984	\$19,200,000	State	1994	\$39,000,000	State
1985	\$19,500,000	State	1995	\$39,500,000	State
1986	\$19,800,000	State	1996	\$40,000,000	State
1987	\$20,000,000	State	1997	\$40,500,000	State
1988	\$20,200,000	State	1998	\$41,000,000	State
1989	\$20,500,000	State	1999	\$41,500,000	State
1990	\$20,800,000	State	2000	\$42,000,000	State
1991	\$21,000,000	State	2001	\$42,500,000	State
1992	\$21,200,000	State	2002	\$43,000,000	State
1993	\$21,500,000	State	2003	\$43,500,000	State
1994	\$21,800,000	State	2004	\$44,000,000	State
1995	\$22,000,000	State	2005	\$44,500,000	State
1996	\$22,200,000	State	2006	\$45,000,000	State
1997	\$22,500,000	State	2007	\$45,500,000	State
1998	\$22,800,000	State	2008	\$46,000,000	State
1999	\$23,000,000	State	2009	\$46,500,000	State
2000	\$23,200,000	State	2010	\$47,000,000	State
2001	\$23,500,000	State	2011	\$47,500,000	State
2002	\$23,800,000	State	2012	\$48,000,000	State
2003	\$24,000,000	State	2013	\$48,500,000	State
2004	\$24,200,000	State	2014	\$49,000,000	State
2005	\$24,500,000	State	2015	\$49,500,000	State
2006	\$24,800,000	State	2016	\$50,000,000	State
2007	\$25,000,000	State	2017	\$50,500,000	State
2008	\$25,200,000	State	2018	\$51,000,000	State
2009	\$25,500,000	State	2019	\$51,500,000	State
2010	\$25,800,000	State	2020	\$52,000,000	State
2011	\$26,000,000	State	2021	\$52,500,000	State
2012	\$26,200,000	State	2022	\$53,000,000	State
2013	\$26,500,000	State	2023	\$53,500,000	State
2014	\$26,800,000	State	2024	\$54,000,000	State
2015	\$27,000,000	State	2025	\$54,500,000	State
2016	\$27,200,000	State	2026	\$55,000,000	State
2017	\$27,500,000	State	2027	\$55,500,000	State
2018	\$27,800,000	State	2028	\$56,000,000	State
2019	\$28,000,000	State	2029	\$56,500,000	State
2020	\$28,200,000	State	2030	\$57,000,000	State

DEPARTMENT OF CONSERVATION

NOTICE OF PROPOSED AMENDMENTS

- 1) HEADING OF THE PART: Timber Harvest Fees
- 2) CODE CITATION: 17 Ill. Adm. Code 1535
- 3) SECTION NUMBERS:
1535.10
PROPOSED ACTION:
Amendments
- 4) STATUTORY AUTHORITY: Implementing and authorized by the Timber Buyers Licensing Act (Ill. Rev. Stat. 1989, ch. 111, pars. 701 et seq.).

5) A COMPLETE DESCRIPTION OF THE SUBJECTS AND ISSUED INVOLVED:
Section 1535.10 is being amended to accommodate normal business bookkeeping methods. The monies due to the Department of Conservation shall now be submitted by the last day of the month following the end of each quarter rather than within 30 calendar days.

6) WILL THIS PROPOSED RULE REPLACE AN EMERGENCY RULE CURRENTLY IN EFFECT? No

7) DOES THIS RULEMAKING CONTAIN AN AUTOMATIC REPEAL DATE? No

8) DOES THIS PROPOSED RULE CONTAIN INCORPORATIONS BY REFERENCE? No

9) ARE THERE ANY OTHER PROPOSED AMENDMENTS PENDING ON THIS PART? No

10) STATEMENT OF STATEWIDE POLICY OBJECTIVES: This rule has no impact on local governments.

11) TIME, PLACE AND MANNER IN WHICH INTERESTED PERSONS MAY COMMENT ON THIS PROPOSED RULEMAKING: Comments on the proposed rule may be submitted in writing for a period of 30 days following publication of this notice to:

Jack Price
Department of Conservation
524 S. Second Street, Room 485
Springfield, IL 62701-1787

12) INITIAL REGULATORY FLEXIBILITY ANALYSIS:

A) Date rule was submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: December 10, 1990

DEPARTMENT OF CONSERVATION

NOTICE OF PROPOSED AMENDMENTS

- B) Types of small businesses affected: Commercial timber buyers purchasing timber or logs from landowners.
- C) Reporting, bookkeeping or other procedures required for compliance: If timber has been purchased during the quarter, a Form FPF-1 must be completed and provided to the Department. If the timber buyer has not purchased timber during the quarter, the timber buyer must provide the Department with a statement signed by the licensee stating that no timber purchases were made.
- D) Types of professional skills necessary for compliance: No professional skills are necessary.

THE FULL TEXT OF THE PROPOSED AMENDMENTS BEGINS ON THE NEXT PAGE:

DEPARTMENT OF CONSERVATION

NOTICE OF PROPOSED AMENDMENTS

TITLE 17: CONSERVATION
 CHAPTER I: DEPARTMENT OF CONSERVATION
 SUBCHAPTER d: FORESTRY

PART 1535
 TIMBER HARVEST FEES

Sections

1535.5	Records
1535.10	Payment of 4% Fee to Department
1535.20	Value Determination
1535.30	Volume Estimates
1535.40	Arbitration
1535.50	Information
1535.60	Penalty

AUTHORITY: Implementing and authorized by the Timber Buyers Licensing Act (Ill. Rev. Stat. 1989, ch. 111, pars. 701 et seq.).

SOURCE: Adopted and codified at 8 Ill. Reg. 4492, effective March 28, 1984; amended at 9 Ill. Reg. 2942, effective February 26, 1985; amended at 12 Ill. Reg. 16018, effective September 27, 1988; amended at 13 Ill. Reg. 19954, effective December 12, 1989; amended at 14 Ill. Reg. _____, effective _____.

Section 1535.10 Payment of 4% Fee to Department

a) All 4% harvest fees collected from timber owners or values determined in barter transactions or in timber harvests by owners from their lands shall be sent to the Department of Conservation (Department or DOC) accompanied by a completed Form FPF-1 (Harvest Fee-Report of Purchase) as supplied by the Illinois Department of Conservation.

b) Any timber buyer purchasing timber from the federal government shall not be required to deduct the 4% harvest fee from the purchase price, report such purchases or make payment to the Department of an amount which equals 4% of the purchase price.

c) Payments are to be made payable to the Department of Conservation and must be in the exact amount shown due on the accompanying Form FPF-1.

When any payment is returned to the Department by the Office of the State Treasurer as non-negotiable, the person issuing the check or order will be given written

DEPARTMENT OF CONSERVATION

NOTICE OF PROPOSED AMENDMENTS

demand delivered by certified mail for payment equal to the original amount by certified instrument, such as a cashier's check or money order, to the person's last known address. Failure to pay the original amount within 30 days of such delivery shall make the person liable to the Department for, in addition to the amount owing upon such check or order, damages of treble the amount so owing, but in no case less than \$100 nor more than \$500. The Department will assess and collect this penalty pursuant to the requirements of Section 17-1a of the Criminal Code of 1961 (Ill. Rev. Stat. 1987, ch. 38, par. 17-1a).

d) Payments to the Department may be made on an individual sales or quarterly basis. A quarterly and individual sales report cannot be filed for the same quarter. Quarters are established by the calendar year and shall be for the periods of: January-March, April-June, July-September, October-December.

e) All timber transactions for which monies are due to the Department of Conservation shall be submitted ~~within 30 calendar days of the end of~~ by the last day of the month following the end of each quarter.

(Source: Amended at 14 Ill. Reg. _____, effective _____.)

STATE BOARD OF ELECTIONS

NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of Part: Voting Systems
- 2) Code Citation: 26 Ill. Adm. Code 204
- 3) Sections Numbers: Proposed Action:
204.20 Amendment
204.50 Amendment
204.60 Amendment
204.110 Amendment
204.140 Amendment
- 4) Statutory Authority: Implementing Article 24A and authorized by Sections 1A-8(9) and 24A-17 of the Election Code (Ill.Rev.Stat., 1987, Ch. 46, pars. 1A-8(9) and 24A-17).
- 5) A Complete Description of the Subjects and Issues Involved:

Section 204.20 - Defines "Preliminary Review" as a technical review of not more than 3 ballot counting tests.

Section 204.50 - Requires application for voting system approval to be submitted to the State Board of Elections not less than 6 months prior to any election at which the system is proposed for use; and requires the applicant for system approval to pay the expenses of system approval testing.

Section 204.60 - Allows State Board of Elections staff to discontinue testing of any electronic voting system which fails preliminary review; and prohibits consideration for approval of the same system within one year after termination of testing.

Section 204.100 - Prohibits subsequent application for approval of an electronic voting system for one year after the State Board of Elections refuses to certify the system.

Section 204.140 - Requires each election authority using an electronic voting system to inform the State Board of Elections of the voting it will use at such election not less than 45 days prior to the election.

6) Will this proposed rule replace an emergency rule currently in effect? No

STATE BOARD OF ELECTIONS

NOTICE OF PROPOSED AMENDMENTS

- 7) Does the rulemaking contain an automatic repeal date? No
- 8) Do these proposed amendments contain incorporations by reference? No
- 9) Are there any other proposed amendment pending on this Part? No
- 10) Statement of Statewide Policy Objectives: Simplify and standardize electronic voting system testing.
- 11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Interested persons may present their comments concerning this proposed rulemaking in writing within 45 days after publication of this notice to the
- State Board of Elections
A. L. Zimmer, General Counsel
State of Illinois Center
100 West Randolph Street
Suite 14-100
Chicago, IL 60601
(312) 814-6440
- or at a Public Hearing to be held on January 14, 1990 at the State Board of Elections' Springfield Office located at 1020 South Spring Street, Springfield, Illinois and on February 19, 1991 at the State of Illinois Center, 100 West Randolph Street, Chicago, Illinois. Please contact the Board's office for verification of hearing time, room and date.
- 12) Initial Regulatory Flexibility Analysis:

A) Date rule was submitted to the Small Business Office of the Department of Commerce and Community Affairs: December 4, 1990
- B) Types of small businesses affected: Election services and supply vendors
- C) Reporting, bookkeeping or other procedures required for compliance: None
- D) Types of professional skills necessary for compliance: None

The full text of the Proposed Amendments begins on the next page:

STATE BOARD OF ELECTIONS

STATE BOARD OF ELECTIONS

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

TITLE 26: ELECTIONS

CHAPTER I: STATE BOARD OF ELECTIONS

PART 204

Voting Systems

Section 204.20 Definitions

"Voting System" or "Electronic Voting System" means that combination of equipment and programs used in the casting, examination and tabulation of ballots and the cumulation and reporting of results by electronic means.

"User" is any individual, public official, public body, trust, partnership, committee, association, corporation or any other organization or group of persons owning, using, or, contracting for the purchase or use of any voting system or voting system component(s) involved in the election process.

"Vendor" is any individual, trust, partnership committee, association, corporation or any other organization or group of persons contracting to supply any voting system or voting system component(s) involved in the election process.

"Applicant" is any individual, public official, public body, trust, partnership, committee, association, corporation, vendor, user or any other organization or group of persons seeking to use or market any voting system or voting system component.

"Preliminary Review" shall consist in part of a technical review of the proposed voting system and in part of no more than three (3) different and separate preaudited ballot counting tests created by the Board's staff for the purpose of determining the applicants ability to tabulate ballots and report results as prescribed by the Election Code.

(Source: Amended at 14 Ill. Reg. _____, effective _____)

Section	
204.10	General Provisions
204.20	Definitions
204.30	Jurisdiction Profile
204.40	Criteria for Approval of Voting Systems
204.50	Application for Approval of Voting Systems
204.60	Preliminary Determination and Review of the Proposed Voting Systems
204.70	Full Review Procedures
204.80	Hearing to Consider Staff Review Report
204.90	Interim Approval of Voting Systems
204.100	Final Approval of Voting Systems
204.110	Refusal to Grant Approval of Voting Systems
204.120	Withdrawal of Approval of Voting Systems
204.130	Subsequent Modification of Voting Systems
204.140	Monitoring of Voting Systems
204.150	Voting Systems in Use on the Effective Date of These Rules
204.160	Emergency Approval of a Voting System
204.170	Jurisdiction of Election Authority Over Voting System's Personnel
204.180	Number of Voting Booths

AUTHORITY: Implementing Article 24A and Authorized by Section 1A-8(9) of the Election Code (Ill.Rev.Stat., 1989, Ch. 46 pars. 24-1 et seq. and 1A8(9)).

SOURCE: Adopted at 2 Ill.Reg. 25, p. 70, effective July 3, 1978, codified at 6 Ill.Reg. 7216; Amended at 9 Ill.Reg. 10733, effective July 1, 1985; Amended at 11 Ill.Reg. 18655, effective October 30, 1987; amended at _____ Ill.Reg. _____,

STATE BOARD OF ELECTIONS

STATE BOARD OF ELECTIONS

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

Section 204.50 Application for Approval of Voting Systems

- a) In order to obtain Board approval of a voting system, a written application must be made to the Board. The application shall, at a minimum, contain the following:

- 1) A general description of the proposed system.
- 2) The description, nomenclature, specifications and intended use of all voting system components comprising the proposed voting system.
- 3) A description of all contemplated and possible uses of the voting system software components.
- 4) A description of support services provided for the proposed voting system.

- 5) Applicant's primary address, telephone number, and the name(s) of individual(s) and/or corporation(s), their address(es) and telephone number(s), who will be responsible for marketing the proposed voting system.

- 6) The time period in which the Applicant has actively engaged in marketing the proposed voting system.

- 7) A complete list of election jurisdictions currently using the proposed voting system including the size of the jurisdiction and the names and addresses of the election authorities.

- 8) A complete list of jurisdictions currently contracting with the Applicant for voting system components.

- 9) A complete list of election jurisdictions in Illinois in which the Applicant is seeking to market the proposed voting system.

- 10) If known, a complete list of election jurisdictions in Illinois in which the Applicant proposes to experimentally use the proposed voting system.

- b) No vendor or user shall offer to sell, lease, loan, given or otherwise supply to any user or potential user any voting system or voting system component, and no user shall place in operation any voting system or voting system component, without first submitting to the Illinois State Board of Elections the application for approval identified in subsection a of this Section. Such application form approval shall be submitted not less than six (6) months prior to any election in which such voting system, or support component is prepared for use.

- c) Failure to provide such application as this rule requires in accordance with paragraph (b) hereof shall result in the denial of any application or request for emergency approval of such electronic voting system which might otherwise be appropriate under Section 204.160 of this part.

- d) The expenses incurred by the State Board of Elections in conducting the approval process of the voting systems shall be borne by the applicant for approval of the voting system or system component. Expenses for which the applicant shall be liable shall be limited to goods and materials necessary for the review process, necessary travel in accord with state travel regulations, use of contract consultants, and the actual cost of any computer support. Such expenses shall be documented and submitted to the applicant along with the respective staff findings and conclusions reports required by the review process. Payment of said costs shall be made by the applicant within ten days of receipt. The Board shall not grant interim approval or full approval of a voting system or system component until the applicant has fully satisfied the monetary obligation incurred by the Board during the review process.

(Source: Amended at ___ Ill. Reg. ___, effective ___)

STATE BOARD OF ELECTIONS

NOTICE OF PROPOSED AMENDMENTS

Section 204.60 Preliminary Determination and Review of The Proposed Voting Systems on the Basis of the Application

- a) Upon the Board's receipt of a completed application requesting approval of a voting system, a preliminary determination shall be made as to whether the proposed voting system has the capability of fulfilling the criteria prescribed in Section 204.40 of this Part.
- b) If the preliminary determination indicates that the proposed voting system appears to fulfill the criteria prescribed in Section 204.40 of this Part, then the staff of the Board will conduct a preliminary review of the proposed voting system.
- c) Insofar as practicable, the preliminary review of the proposed voting system will consist of the creation of a preaudited ballot counting test by the Board's staff which will be delivered to the Applicant. Thereupon, the Applicant shall tabulate the ballots contained within the preaudited ballot counting test and generate, at a minimum, individual precinct result total reports and cumulative result total reports which, along with the preaudited ballot counting test, will be delivered to the Board. The Board's staff shall review the reports submitted by the Applicant and submit a preliminary review findings and conclusions report to the Board and the Applicant.

d) If the preliminary review report indicates that the proposed voting system appears to demonstrate the capability to fulfill the criteria prescribed in Section 204.40 of this Part, then the staff of the Board shall cease any further review of the system. Any application for system approval offered by an applicant who has previously failed during the preliminary review or full review process shall not be considered by staff for a period of one (1) year from the date of such determination by the Board.

e) If the preliminary review report indicates that the proposed system fail to demonstrate the capability to fulfill the criteria prescribed in Section 204.40 of this Part, then the staff of the Board shall cease any further review of the system. Any application for system approval offered by an applicant who has previously failed during the preliminary review or full review process shall not be considered by staff for a period of one (1) year from the date of such determination by the Board.

STATE BOARD OF ELECTIONS

NOTICE OF PROPOSED AMENDMENTS

(Source: Added at Ill.Reg. , effective .)

Section 204.110 Refusal to Grant Approval of Voting Systems

Whenever the Applicant fails to demonstrate, either after the preliminary determination, the preliminary review or the full review, that the proposed voting system has the capability to fulfill the criteria prescribed in Section 204.40 of this Part, the Board shall notify the Applicant in writing that the Board will not grant approval of the proposed voting system and that the application is denied. Such denial of the application shall not prevent the Applicant from submitting a new application for approval of the same voting system or system component to the Board within one year from the date of the Board's decision.

(Source: Amended at 14 Ill. Reg. , effective)

Section 204.140 Monitoring of Voting Systems

a) The staff of the Board shall have the authority and responsibility to test and monitor the use of approved voting systems to ensure that the system is operating according to specification. Such monitoring shall be conducted at times when the voting system is normally engaged by the election authority.

b) The State Board of Elections may select, on a rotation basis, not more than 10% of the election jurisdictions in which to order a special test of the automatic tabulating equipment and program prior to any regular election; provided, that the Board may order a special test in any election jurisdiction where, during the preceding twelve months, compute programming errors or other errors in the use of electronic voting systems resulted in vote tabulation errors. Not more than 35 days nor less than 30 days prior to any written notice of intent to conduct a test, the selected jurisdictions shall forward to the principal office of the State Board of Elections a copy of all specimen ballots. The State Board of Elections' tests shall be conducted and completed not less than 2 day prior to the public test utilizing testing materials supplied by the Board and under the supervision of the Board, and the reasonable cost of computer time required to conduct the special test.

STATE BOARD OF ELECTIONS

NOTICE OF PROPOSED AMENDMENTS

c) Testing may be conducted at other times upon the request of the Board and with the agreement of the election authority.

d) Each election authority shall send to the State Board of Elections written notice of the type of voting system it will use for any regular or special election. Such notice shall be on a form prescribed and supplied by the Board and shall include, but not be limited to, the hardware components and respective serial numbers, software vendors, hardware vendors, ballot card/sheet vendor, ballot card type, staff personnel authorized to operate system, location where system shall operate, and backup support procedures if the system fails. The notice shall be sent to the Board at least 45 days prior to any regular or special election. The Board shall supply the election authorities with sufficient copies of the notice form.

(Source: Amended at 14 Ill. Reg. _____, effective _____)

ILLINOIS HISTORIC PRESERVATION AGENCY

NOTICE OF PROPOSED RULES

1) Heading of the Part: Rules for Review of State Agency Undertakings

2) Code Citation: 17 Ill. Adm. Code 4180

3) Section Numbers:

4180.100	New Section
4180.110	New Section
4180.120	New Section
4180.130	New Section
4180.200	New Section
4180.250	New Section
4180.300	New Section
4180.350	New Section
4180.400	New Section
4180.450	New Section
4180.500	New Section
4180.550	New Section
4180.600	New Section
4180.650	New Section
4180.700	New Section
4180.750	New Section
4180.800	New Section

Proposed Action:

4) Statutory Authority: Implementing and Authorized by 111. Rev. Stat. Ch. 127, par 133c21, et seq.

5) A Complete Description of the Subjects and Issues Involved: These rules explain the procedures state agencies shall follow to fulfill their responsibilities pursuant to the Illinois State Agency Historic Resources Preservation Act. The Act requires state agencies to take historic, architectural and archaeological properties into account prior to initiating any undertaking.

6) Will this proposed rule replace an emergency rule currently in effect? No

7) Does this rulemaking contain an automatic repeal date? No

8) Does this proposed rule contain incorporations by reference? Yes. 4180.120

a) The definition and interpretation of criteria for the National Register of Historic Places as found in Section 101 of the National Historic Preservation Act of 1966, as amended (Public Law 89-665; 80 STAT. 915; 16 U.S.C. 470) and its implementing regulations, 36 CFR part 60.

b) The interpretation for the criteria of adverse effect as found in Section 106 of the National Historic Preservation Act, as amended (Public Law 89-665; 80 STAT. 915; 16 U.S.C. 470) and its implementing regulations 36 CFR 800, "Protection of Historic Properties."

ILLINOIS HISTORIC PRESERVATION AGENCY

NOTICE OF PROPOSED RULES

c) Minimum professional standards of education and experience for an archaeologist for the purposes of conducting activities in compliance with this Act are those established, through rulemaking, for the Archaeological and Paleontological Resources Act (Ill. Rev. Stat., 1989, ch. 127, par. 133c-01, et seq.)

d) Minimum professional standards for archaeological surveys and evaluation are provided in the "Identification, Evaluation and Treatment of Archaeological Resources" Illinois Historic Preservation Agency Guidelines for Archaeology.

9) Are there any other proposed amendments pending on this Part? No

10) Statement of Statewide Policy Objectives: This rule does not expand the state mandate as defined in Section 3(b) of the State Mandate Act (Ill. Rev. Stat. 1989, ch. 85, par. 2203).

11) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Comments on this proposed rulemaking may be submitted in writing for a period of 45 days following publication of this notice. Comments should be submitted to:

Anne E. Haaker
Coordinator Resources Protection Service
Illinois Historic Preservation Agency
Old State Capitol
Springfield, Illinois 62701

12) Initial Regulatory Flexibility Analysis: The Illinois Historic Preservation Agency has determined that this rule will not affect small businesses.

The full text of the Proposed Rule begins on the next page:

ILLINOIS HISTORIC PRESERVATION AGENCY

NOTICE OF PROPOSED RULES

TITLE 17: CONSERVATION
CHAPTER VI: ILLINOIS HISTORIC PRESERVATION AGENCY
PART 4180: RULES FOR REVIEW OF STATE AGENCY UNDERTAKINGS

SUBPART A: GENERAL

Section	Purpose of Rules
4180.100	Definitions
4180.110	Incorporations by Reference
4180.120	Applicability

SUBPART B: REVIEW PROCEDURES

Section	Notice of Undertaking
4180.200	Identification of Historic Resources
4180.250	Determination of Effect
4180.300	Consultation Process for Adverse Effects
4180.350	Failure to Agree
4180.400	Public Meeting
4180.450	Mediation Committee Appointment and Procedures
4180.500	Emergency Undertakings
4180.550	Categorical No Effects
4180.600	Programmatic Agreements
4180.650	Foreclosure
4180.700	Resources Discovered During Undertaking Implementation

AUTHORITY: Implementing Section 4 and authorized by Section 5 of the Illinois State Agency Historic Resources Preservation Act (Ill. Rev. Stat., 1989, ch. 127, par. 133c-21, et seq.)

SOURCE: Adopted at _____; Ill. Reg. _____; effective _____

SUBPART A: GENERAL

Section 4180.100 Purpose of Rules

- To set forth the practice and procedures to be followed by the Illinois Historic Preservation Agency and all other State agencies in reviewing the effect of State Agency undertakings on historic resources
- To establish procedures to facilitate inter-agency activities
- To establish procedures to allow public access to the review process

NOTICE OF PROPOSED RULES

Section 4180.110 Definitions

Words shall have the meaning as defined in the Illinois State Agency Historic Resources Preservation Act (111. Rev. Stat. ch. 127, par. 133c21, et seq. hereinafter referred to as the Act.)

Section 4180.120 Incorporations by Reference

- a) The definition and interpretation of criteria for the National Register of Historic Places as found in Section 101 of the National Historic Preservation Act of 1966, as amended (Public Law 89-665; 80 STAT. 915; 16 U.S.C. 470) and its implementing regulations, 36 CFR part 60.
- b) The interpretation for the criteria of adverse effect as found in Section 106 of the National Historic Preservation Act, as amended (Public Law 89-665; 80 STAT. 915; 16 U.S.C. 470) and its implementing regulations 36 CFR 800, "Protection of Historic Properties."
- c) Minimum professional standards of education and experience for an archaeologist for the purposes of conducting activities in compliance with this Act are those established, through rulemaking, for the Archaeological and Paleontological Resources Act (111. Rev. Stat., 1989, ch. 127, par. 133c01, et seq.)
- d) Minimum professional standards for archaeological surveys and evaluation are provided in the "Identification, Evaluation and Treatment of Archaeological Resources" Illinois Historic Preservation Agency Guidelines for Archaeology.

Section 4180.130 Applicability

This rule applies to all State Agency undertakings as defined in Section 3(f) and 4(g) of the Act.

SUBPART B: REVIEW PROCEDURES

Section 4180.200 Notice of Undertaking

As early in the planning process as possible written notice pursuant to Section 4(a) of the Act shall be delivered to the Preservation Services Division of the Illinois Historic Preservation Agency. The written notice shall include, at a minimum,

- a) a brief description of the proposed undertaking, including identification of state agency involvement,
- b) a map and other description of the location of the proposed undertaking as appropriate, including prior ground disturbance.
- c) current photographs of all standing structures within the project area and known historic significance of project area, including previous surveys.

NOTICE OF PROPOSED RULES

Section 4180.250 Identification of Historic Resources

- a) Upon receipt of the notice for the undertaking, the Director will consult with the State Agency in determining the level of documentation necessary to identify historic resources within the area of potential effects. The area of potential effects includes the geographic area or areas within which an undertaking may cause direct or indirect changes in the character or use of historic properties, if any such properties exist. Documentation requirements may include, but not be limited to archaeological surveys and testing, historic surveys, detailed histories of individual structures, and architectural descriptions. The Director may require an on-site inspection by qualified professionals prior to determining presence of historic resources.
- b) If the Director determines that no historic resources as defined in section 3(c) of the Act exist within the area of effect he will notify the Agency within 30 days of receipt of complete documentation.
- c) If the Director determines that historic resources as defined in section 3(c) of the Act exist within the area of effect, he will notify the State Agency within 30 days of receipt of complete documentation and inform the Agency of further actions necessary to comply with the Act.

Section 4180.300 Determination of Effect

- a) The State Agency shall apply the criteria of adverse effect as defined in Section 3(d) of the Act and deliver its conclusion along with supporting documentation within thirty (30) calendar days. Supporting documentation may include but not be limited to plans and specifications, photographs, resource treatment plans and archaeological treatment plans.
- b) The Director may conclude that no effect or no adverse effect will occur based on the documentation submitted by the State Agency. In these instances, the State Agency will have fulfilled its responsibilities pursuant to the Act. In some cases, the Director may issue a no adverse effect finding with conditions. In this case the State Agency will fulfill its responsibilities pursuant to the Act once the conditions are met and the State Agency so notifies the Director in writing.
- c) If the Director concludes, in consultation with the State Agency, that an adverse effect exists, the State Agency shall initiate the consultation process outlined in Section 4180.204.

Section 4180.350 Consultation Process for Adverse Effects

- a) To initiate the consultation process the Director may require from the agency, in addition to the documentation and on-site inspection cited above, further studies, plans, surveys and testing, and investigation of various alternatives necessary to determine all feasible and prudent alternatives to the undertaking as originally proposed which could avoid, minimize or mitigate the identified adverse effects.

- b)

In addition to the state agency and IHPA, consulting parties may include other state agencies, local governments, local not-for-profit groups and interested parties as agreed to by the state agency and the Director. Any consulting party may call for a public information meeting to obtain public comment concerning the proposed undertaking and its effects on historic resources pursuant to Section 4180.206.
- c)

After consideration of the information collected during the consulting process, if the consulting parties agree upon a feasible and prudent alternative which eliminates the adverse effect, the Director shall conclude that there is no adverse effect and the State Agency will have fulfilled its responsibilities under the Act.
- d)

After consideration of the information collected during the consulting process, if the state agency and the Director agree upon a feasible and prudent alternative which minimizes or mitigates the adverse effect, or if they determine that there are no feasible and prudent alternatives, they shall execute a Memorandum of Agreement as provided in Section 4(d) of the Act. The consulting parties shall be the signatories to the Agreement. Upon ratification of the Memorandum of Agreement and carrying out its terms, the State Agency will have fulfilled its responsibilities under the Act.

Section 4180.400 Failure to Agree

If the State Agency and the Director fail to agree upon the existence of a feasible and prudent alternative and cannot execute a Memorandum of Agreement, the State Agency shall call a public meeting pursuant to section 4(c) of the Act. The purpose of the public meeting is to solicit the opinions and recommendations of national, State and local units of government, public and private organizations, and private individuals. Public meetings shall be carried out pursuant to Section 4180.206.

Section 4180.450 Public Meeting

The State Agency shall give notice of a public meeting at least thirty (30) days before the date of the public meeting. Notice shall be placed in a newspaper of general circulation in the area in which the proposed undertaking is to occur. The notice shall include the following information:

- a)

The date, time, and place of the public meeting.
- b)

The purpose of the public meeting.
- c)

A description of the historic resources.
- d)

A description of the adverse effect.
- e)

The procedure for offering written or oral testimony.

The State Agency shall designate an officer to conduct the public meeting and shall be responsible for recording the proceedings and providing a written transcript which shall be delivered to the Director within seven (7) days of the public meeting. The written transcript shall also be made available to the public by the State Agency. The Director or his designee shall attend the public meeting.

Section 4180.500 Mediation Committee Appointment and Procedures

- a)

Pursuant to Sections 4(e) and (f) of the Act, the Director shall appoint five (5) persons to serve on the Historic Preservation Mediation Committee. The terms of each member shall be three years to run in staggered terms. The Director shall serve as Chairman of the Committee.

The Committee shall have the power to write By-Laws and Rules governing operation. The IHPA shall provide education and staff support necessary to conduct business. Members shall serve without compensation but shall have expenses reimbursed by IHPA.

- b)

If, within 14 days of the public meeting the State Agency and Director fail to agree, the State Agency shall submit the proposed undertaking to the Mediation Committee as specified in Section 4(e) of the Act. The document shall contain, at a minimum:

- 1)

Description of the proposed undertaking.
- 2)

Description of the resources affected.
- 3)

Alternatives considered and reasons for their rejection.

Within 30 days of receipt of this documentation the Committee shall meet pursuant to Section 4 (f) of the Act and provide its comments to the State Agency. The State Agency shall implement the undertaking in accordance with comments of the committee or respond in writing prior to initiation of the undertaking concerning the reasons why implementation is not prudent and feasible.

Section 4180.550 Emergency Undertakings

- a)

An emergency undertaking is an action by a State Agency necessary to prevent an imminent threat to public health or safety. Such an undertaking shall be considered an emergency if the action must be implemented within 30 days, usually due to a natural disaster or emergency declared by the Governor or a local government's chief elected official. In such instances, the State Agency shall informally consult with IHPA staff to explain reasons for declaring the emergency and take into account IHPA recommendations.

- b)

As soon as possible after the action the State Agency shall report to the Director concerning the reasons for the emergency actions taken including impacts on historic resources and measures taken to mitigate adverse impacts.

Section 4180.600 Categorical No Effects

The State Agency and the Director may enter into an agreement stating that a repetitive undertaking or a certain class of undertakings shall have no effect on historic resources, thereby waiving the requirement for review of each action covered by the agreement. Such agreements shall be subject to periodic review for amendment or revision. Examples include: minor sewer rehabilitation, in kind bridge repair, licensing private wells, and highway maintenance.

ILLINOIS HISTORIC PRESERVATION AGENCY

NOTICE OF PROPOSED RULES

Section 4180.650 Programmatic Agreements

The State Agency and the Director may enter into an agreement stating that a repetitive undertaking or certain class of undertakings or a large complex undertaking may have an adverse effect on historic resources and detail the measures to be undertaken to minimize or mitigate the adverse effects programmaticallly. Such agreements shall be for a specified period of time and shall be subject to periodic review for amendment or revision. Examples of use for this provision shall be major land acquisitions, routine maintenance at state owned complexes, master management plans or statewide loan programs involving similar work items.

Section 4180.700 Foreclosure

The Director may advise a State Agency that the State Agency has not afforded IHPA a reasonable opportunity to comment. If the State Agency objects to this finding, the Director shall consider consultation concluded and initiate Sections 4(e) and (f) of the Act.

Section 4180.750 Resources Discovered During Undertaking Implementation

When the State Agency has fully complied with the Act and finds resources during the implementation of the project not subject to treatment in a previously executed agreement or other document, the State Agency shall cease, or cause to stop, any activity having an effect on the resource and consult with the Director as set forth in Section 4180.350 et seq. of these regulations.

DEPARTMENT OF MENTAL HEALTH
AND DEVELOPMENTAL DISABILITIES

NOTICE OF PROPOSED AMENDMENT

- | | | |
|-----|--|---|
| 1) | <u>Heading of the Part:</u> | Standards and Licensure Requirements for Community-Integrated Living Arrangements |
| 2) | <u>Code Citation:</u> | 59 Ill. Adm. Code 115 |
| 3) | <u>Section Number:</u> | <u>Proposed Action:</u> |
| | 115.410 | Amended |
| 4) | <u>Statutory Authority:</u> | Implementing Ill. Rev. Stat. 1989, ch. 91½, par. 1701 et seq. and authorized by Ill. Rev. Stat. 1989, ch. 91½, pars. 5-104, 100-5, as amended by P.A. 86-1324, effective September 6, 1990, and Ill. Rev. Stat. 1989, ch. 91½, par. 1709. |
| 5) | <u>A Complete Description of the Subjects and Issues Involved:</u> | The amendment sets out standards to be used by the Department in considering a request for a waiver of the standards requiring a minimum distance between agency-owned and operated community-integrated living arrangements. The amendment allows the Department to grant a waiver for the duration of the community-integrated living arrangement if it meets the standards. It also allows an agency to appeal a denial of a waiver request. |
| 6) | <u>Will this proposed amendment replace an emergency rule currently in effect?</u> | Yes. |
| 7) | <u>Does this rulemaking contain an automatic repeal date?</u> | No. |
| 8) | <u>Does this proposed amendment contain incorporations by reference?</u> | This proposed amendment does not contain incorporations by reference. |
| 9) | <u>Are there any other proposed amendments pending on this Part?</u> | No. |
| 10) | <u>Statement of Statewide Policy Objectives:</u> | This amendment does not impact local governmental units (Ill. Rev. Stat. 1989, ch. 85, par. 2201 et seq.). |
| 11) | <u>Time, Place and Manner in which interested persons may comment on this proposed rulemaking:</u> | |

Any interested person may submit comments, data, views or argument regarding this proposed rulemaking before the expiration of the first

DEPARTMENT OF MINES AND MINERALS
NOTICE OF PROPOSED AMENDMENTS

1) The Heading of the Part: The Illinois Oil and Gas Act

2) Code Citation: 62 Ill. Adm. Code 240

<u>Section Number:</u>	<u>Proposed Action:</u>
240.10	Amend
240.410	Repealed, New Section
240.420	Repealed, New Section
240.430	Repealed, New Section
240.440	New Section
240.450	New Section
240.460	New Section
240.470	New Section

4) Statutory Authority: Implemented and authorized by Sections 6 and 8a of The Illinois Oil and Gas Act (1989 Ill. Rev. Stat., ch. 96 1/2, pars. 5409 and 5413).

5) A complete description of the subjects and issues involved:

Modifies the rules in Subpart D to delete obsolete references to the Mining Board. Other modifications change the standards for the spacing of wells, based on certain characteristics, and allow the Department to provide, after notice and hearing, for a special drilling unit for a gas or oil reservoir.

Section 240.10 modifies certain definitions, deletes others, and adds others. Modifies the definition of "cement" to meet API standards. Changes the definition of "convert" from the change of a noninjection well to an injection well to the change of the type of mineral that is extracted from the well. Deletes definition of "drilling unit". Substitutes "enhanced oil recovery" for "injection well". Defines "enhanced oil recovery" as any secondary or tertiary method of injecting substances to aid in the recovery of hydrocarbons. Defines "enhanced oil recovery injection well" as a Class II UIC well used for enhanced oil recovery. Deletes definitions for "lease tank", "mud laden fluid", "oil string", "pattern flood secondary recovery", "special mud materials", and "storage well". Makes technical changes to definitions of "fresh water", "log", "plug or plugging", "pollution", "the act", "undeveloped limits of a mine", "repressive", "rotary drilling", "shooting", "vacuum", "waste liquids", and "well". Deletes definition of "oil string" and uses that definition with modifications as the definition of "production casing". Deletes definition of "lease tank" and uses that definition with modifications as the definition of "tank".

Section 240.410 deletes old spacing rules and determines new standards for spacing for oil wells, based on whether the oil is recovered from a sandstone or limestone formation and upon the depth of the well, gas

DEPARTMENT OF MENTAL HEALTH
AND DEVELOPMENTAL DISABILITIES

NOTICE OF PROPOSED AMENDMENT

45-day notice period. Submissions must be in writing and directed to: Rules Administrator, Illinois Department of Mental Health and Developmental Disabilities, 402 Stratton Building, Springfield, IL 62765, telephone (217)785-3313.

12) Initial Regulatory Flexibility Analysis:

A) Date rule was submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: December 4, 1990.

B) Types of small businesses affected:

Community mental health and developmental disabilities service agencies.

C) Reporting, bookkeeping or other procedures required for compliance:

Not applicable.

D) Types of professional skills necessary for compliance:

Not applicable.

The full text of the Proposed Amendment is identical to the text of the Emergency Amendment which appears on page 20552 of this issue of the Illinois Register.

DEPARTMENT OF MINES AND MINERALS

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

wells, coalbed gas wells, and coal mine gas wells. All other wells are exempted under subsection (e).

Section 240.420 deletes old spacing rules for secondary recovery wells and establishes exceptions for well location within a drilling unit a) where topographical features may dictate, b) where an adjacent drilling unit has producing wells located less than the minimum 330 feet from the common boundary, or c) where there is an underlying mine, to allow that the well be drilled into an existing or proposed mine pillar.

Section 240.430 deletes provision requiring plugging of nonconforming wells and establishes special drilling unit spacing rules a) where the United States Government has not made an official land survey and b) for enhanced oil recovery projects.

Section 240.440 allows more than one well per drilling unit where there are more than one sandstone or limestone reservoirs.

Section 240.450 requires that a certified copy of official consent to be submitted to the Department prior to the Department's permitting a well to be located within a municipality.

Section 240.460 specifies certain requirements in applying for a directional well permit.

Section 240.470 allows the Department upon application, notice, and hearing to establish a special drilling unit for a reservoir to prevent waste, protect correlative rights, and prevent unnecessary drilling.

6) Will this proposed rule replace an emergency rule currently in effect?
No

7) Does this rulemaking contain an automatic repeal date? No

8) Do these proposed amendments contain incorporations by reference? Yes

9) Are there any other amendments pending on this Part? Yes

Section	Proposed Action	Illinois Register Citation
240.655	Amend	14 Ill. Reg. 16205
240.1105	Repeal	14 Ill. Reg. 10288
240.1110	Repealed, New Section	14 Ill. Reg. 10288
240.1120	Repealed, New Section	14 Ill. Reg. 10288
240.1130	Repealed, New Section	14 Ill. Reg. 10288
240.1140	Repealed, New Section	14 Ill. Reg. 10288
240.1150	Repealed, New Section	14 Ill. Reg. 10288
240.1151	New Section	14 Ill. Reg. 10288
240.1170	Repealed, New Section	14 Ill. Reg. 10288
240.1180	Repealed, New Section	14 Ill. Reg. 10288

240.1190 Repealed, New Section 14 Ill. Reg. 10288

10) Statement of Statewide Policy Objectives: The proposed amendments will have no impact on local units of government.

11) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking:
Written comments may be submitted within 45 days of the publication of this notice to:

John C. Lynch, General Counsel
Illinois Department of Mines and Minerals
300 West Jefferson, Suite 300
Springfield, IL 62791-0137

Commenters must provide a name and address. Comments must be directed to a specific subsection and must be made on a separate sheet of 8 1/2 x 11 inch paper.

Comments may include data, views, arguments or any documents relevant to the proposals noted above in the Description of Subjects and Issues involved. All comments are due at the above address no later than 5:00 p.m. on February 4, 1991. Comments received thereafter will not be considered in this rulemaking.

The Department will hold a public hearing on the proposed rulemaking on January 11, 1991 at 10:00 a.m. at the Ramada Inn, Effingham, Illinois. Representatives of small businesses are encouraged to comment above the impact of the proposed rulemaking at this public hearing.

12) Initial Regulatory Flexibility Analysis:

- A) Date rule was submitted to the Small Business Office of the Department of Commerce and Community Affairs: December 4, 1990
- B) Types of small businesses affected: All well operators employing less than fifty people and having less than four million dollars in annual sales.
- C) Reporting, bookkeeping or other procedures required for compliance: None
- D) Types of professional skills necessary for compliance: None

The full text of the Proposed Amendments begins on the next page.

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

TITLE 62: MINING
CHAPTER I: DEPARTMENT OF MINES AND MINERALS

PART 240

THE ILLINOIS OIL AND GAS ACT

SUBPART A: GENERAL PROVISIONS

Section	Definitions
240.10	Prevention of Waste (Repealed)
240.20	Jurisdiction (Repealed)
240.30	Enforcement of Act (Repealed)
240.40	Delegation of Authority (Repealed)
240.50	Right of Inspection (Repealed)
240.60	Right of Access (Repealed)
240.70	Sworn Statements (Repealed)
240.80	Additional Reports (Repealed)
240.90	When Rules Become Effective (Repealed)
240.100	Notice of Rules (Repealed)
240.110	Forms (Repealed)
240.120	Hearings--Notices
240.130	Violations Not Requiring Formal Action
240.140	Notice of Violation
240.150	Director's Decision
240.160	Cessation Order
240.170	Enforcement Hearings
240.180	Temporary Relief
240.190	Subpoenas
240.195	

SUBPART B: APPLICATION PROCEDURES AND PERMIT REQUIREMENTS

Section	General Provisions
240.210	Application for Permit to Drill, Deepen or Convert Well
240.220	Application for Permit for Geological or Structural Test Hole
240.230	Permits for Salt Water Disposal or for Gas, Air, Water, or other Liquid Input Wells
240.240	Permit Requirements in Mine Areas
240.250	Underground Injection and Disposal Projects
240.255	Application for Approval of Enhanced Recovery Projects
240.260	Application for Approval of Enhanced Recovery Injection and Disposal Operations
240.270	Duration of Underground Injection Well Orders
240.280	

SUBPART C: TRANSFER OF OWNERSHIP AND BONDING

Section	Transfer of Management
240.305	

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

240.310	When Bonds Required--Amount
240.320	Kind of Bond--Execution
240.330	Bond of Manager
240.340	Bond Form--Approval
240.350	Surety May Cancel Bond
240.360	Mining Board May Cancel Bond
240.370	Casing Puller's Bond

SUBPART D: SPACING OF WELLS

Section	General Spacing Rules Drilling Units
240.410	Secondary-Recovery Well Location Exceptions within Drilling Unit
240.420	Nonconforming Wells-to-be-Plugged Drilling Unit Exceptions
240.430	More Than One Well or Drilling Unit
240.440	Wells Within Corporate Limits
240.450	Directional Drilling
240.460	Special Drilling Units Based Upon Reservoir Characteristics
240.470	

SUBPART E: DRILLING AND CASING PROCEDURES

Section	Rotary Drilling Procedures
240.510	Cable Tool Drilling Rules
240.520	Slush and Mud Pits
240.530	

SUBPART F: PRODUCTION AND INJECTION WELL
OPERATING REQUIREMENTS

Section	Return of Completion Card
240.610	Well Log to be Filed
240.620	Contents of Well Log
240.630	Collection of Drill Cuttings
240.640	Operating Requirements for Enhanced Recovery Injection and Disposal Wells
240.650	Mechanical Integrity Testing for Class II Injection Wells
240.655	Monitoring and Reporting Requirements for Enhanced Recovery Injection and Disposal Wells
240.660	

SUBPART G: WASTE PROHIBITED

Section	Avoidable Waste of Gas
240.710	Escape of Unburned Gas Prohibited
240.720	

SUBPART H: PROTECTION OF WORKABLE COAL BEDS

DEPARTMENT OF MINES AND MINERALS

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

Section

240.805 Introduction
240.810 Workable Coal Beds Defined
240.820 Mining Board may Determine Presence of Coal Seams
240.830 Well Locations Prohibited
240.840 Notice to Mining Board
240.850 Casing and Protective Work
240.860 Operational Requirements Over Active Mine

SUBPART I: GENERAL LEASE OPERATING REQUIREMENTS AND
AVOIDANCE OF SURFACE POLLUTION

Section

240.905 Introduction
240.910 Disposal in Underground Stratum
240.920 Disposal in Earthen Pits
240.930 Pipes to be Kept in Repair
240.940 Burn Off Pits
240.950 Lease Tank Reservoirs
240.960 Fire Hazards at Well Locations
240.970 Mining Board Supervision
240.980 Yearly Inspection--of Pits--Revocation of Permits--Orders for
Corrective Action and Other Disposal
240.990 Lease and Well Identification

SUBPART J: VACUUM

Section

240.1005 Requirements for Use of Vacuum Pumps
240.1010 Application for Use of Vacuum
240.1020 Notice and Hearing on Application
240.1030 Mining Board Authority

SUBPART K: PLUGGING OF WELLS

Section

240.1105 Plugging of Non-Productive Wells
240.1110 Mining Board Supervision
240.1120 When Well to be Plugged
240.1130 Prior Notice to Mining Board Representatives
240.1140 Owner to Furnish Well Log
240.1150 Plugging Methods and Procedures
240.1160 Converting to Water Well
240.1170 Restoration of Surface
240.1180 Extension of Time to Plug Well
240.1190 Filing Plugging Affidavit

SUBPART L: VALIDITY OF RULES

Section

240.1200 Severability

SUBPART M: OIL FIELD BRINE HAULING

Section

240.1310 Authority, Policy and Purpose
240.1320 Definitions
240.1330 Oil Field Brine Haulers Permit
240.1340 Applications for Brine Hauling Permit Shall Include the Following:
240.1350 Applications for Oil Field Brine Hauling Permits--Signatures and
Authorization
240.1360 Oil Field Brine Hauling Permit Conditions
240.1370 Inspection of Vehicles
240.1380 Transfer of Permits
240.1385 Revocation of Oil Field Brine Hauling Permit
240.1390 Records and Reporting Requirements
240.1395 Bonds--Blanket Surety Bond

AUTHORITY: Implementing and authorized by Sections 6 and 8a of "The Illinois Oil and Gas Act" (Ill. Rev. Stat. 1989, ch. 96 1/2, pars. 5409 and 5413).

SOURCE: Adopted November 7, 1951; emergency amendment at 6 Ill. Reg. 903, effective January 15, 1982, for a maximum of 150 days; amended at 6 Ill. Reg. 5542, effective April 19, 1982; codified at 8 Ill. Reg. 2475; amended at 11 Ill. Reg. 2818, effective January 27, 1987; amended at 14 Ill. Reg. 2317, effective January 25, 1990; recodified at 14 Ill. Reg. 3053; amended at 14 Ill. Reg. 13620, effective August 8, 1990; amended at ____ Ill. Reg. _____, effective _____).

(NOTE: Capitalization denotes statutory language.)

SUBPART A: GENERAL PROVISIONS

Section 240.10 Definitions

"Annular or casing injection/disposal well"--means a well into which fluids are injected between the surface casing and the well bore, the surface casing and the production casing, and/or the production casing and the tubing, or a well into which fluids are injected which does not have production casing, tubing and/or packer.

"Cement"--means all petroleum industry cements meeting the requirements set forth in "Specifications for Oil Well Cements and Cement Additives", API Standard 10A, January, 1974, published by the American Petroleum Institute, 1220 L Street, Northwest, Washington, D.C. 20005 (this incorporation does not include any later publications or editions).

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

except as provided in Subpart K of these rules. As--used--herein--shall mean--Portland--or--"heat"--cement--

"Class II UIC well"-- means a well into which fluids are injected:

Which are brought to the surface in connection with natural gas storage operations, or conventional oil or natural gas production and may be commingled with wastewaters from gas plants which are an integral part of production operations unless those waters are classified as a hazardous waste at the time of injection;

For enhanced recovery of oil or natural gas; and

For storage of hydrocarbons which are liquid at standard temperature and pressure.

"Convert"--means to change an oil, gas, Class II UIC, water supply, observation or gas storage well to another of those types of wells, requiring the issuance of a new permit. Shall mean--to--change--an--oil--or--gas--producing--well;--or--a--temporarily--abandoned--well--to--a--well--for--injection--of--gas;--air;--water--or--other--liquids;--or--any--combination--thereof;--or--to--change--an--injection--well--to--an--oil--or--gas--producing--well--

"DEPARTMENT"--MEANS THE DEPARTMENT OF MINES AND MINERALS OF THE STATE OF ILLINOIS.

"Development"--Shall means any work or operation on or appurtenant to the oil and gas leasehold premises, which actively looks toward the drilling of wells for oil or gas, or the discovery of or bringing in production.

"Directional Drilling"--Shall means the controlled directional drilling when the bottom of the well bore is directed away from the vertical position.

"Disposal Well"--means a Class II UIC well into which fluids brought to the surface in connection with oil or natural gas production are injected for purposes other than enhanced oil recovery.

"DRILLING UNIT"--SHALL--MEAN--THE--SURFACE--AREA--ALLOCATED--BY--AN--ORDER--OR--REGULATION--OF--THE--MINING--BOARD--TO--THE--DRILLING--OF--A--SINGLE--WELL--FOR--THE--PRODUCTION--OF--OIL--OR--GAS--FROM--AN--INDIVIDUAL--POOL--(1987--Ill--Rev--Stat--Ch--96--1/2--par--5401)

"ENHANCED OIL RECOVERY Injection--Well"--MEANS ANY SECONDARY OR TERTIARY RECOVERY METHOD USED IN AN EFFORT TO RECOVER HYDROCARBONS FROM A POOL BY INJECTION OF FLUIDS, GASES OR OTHER SUBSTANCES TO MAINTAIN, RESTORE OR AUGMENT NATURAL RESERVOIR ENERGY, OR BY INTRODUCING IMMISCIBLE OR

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

MISCIBLE GASES, CHEMICALS, OTHER SUBSTANCES OR HEAT OR BY IN-SITU COMBUSTION, OR BY ANY COMBINATION THEREOF. means--a--well--into--which--fluids--are--injected--to--increase--the--recovery--of--hydrocarbons--

"Enhanced Oil Recovery Injection Well"--means a Class II UIC well used for enhanced oil recovery.

"Fresh Water"--Shall means surface and subsurface water in its natural state useful for drinking water for human consumption, domestic livestock, irrigation, industrial, municipal and recreational purposes, and which will support aquatic life and contains less than 10,000 mg/liter total dissolved solids and/or less than 5,000 ppm chlorides.

"Lease Tank"--Shall mean--the--tank--or--other--receptacle--into--which--oil--is--produced--either--directly--from--a--well--or--from--a--well--through--a--gas--separator;--gun--barrel--or--similar--equipment--

"Log"--Shall means the systematic detailed written record correctly describing the strata and formations progressively encountered in the drilling of a well for oil or gas, including water, oil and gas formations or other underground resources, with such additional data as is usually recorded in the normal procedure of a drilling, including electric surveying or logging.

"Mud-Laden Fluid"--Shall mean any approved mixture of water and clay or other suitable material as the term is commonly used in the industry which will effectively seal the formation to which it is applied.

"Oil String"--Shall mean that string of casing placed in a well and used for the purpose of segregating the horizon or formation from which production is obtained and affording a means of bringing the oil or gas from such productive horizon or formation to the surface.

"Pattern--Flood"--Shall mean--a--definite--geometric--arrangement--of--the--input--wells--and--the--producing--oil--wells--with--a--constant--distance--between--the--input--and--oil--wells--for--any--definite--pattern--

"Permit"--means the Department's written authorization allowing a well or test hole to be drilled, deepened, converted and/or operated

"Permittee"--means the person or entity holding the permit and listed on the bond as principal.

"Plug or Plugging"--Shall means the abandoning of a producing, nonproductive or nonoperative well or the stopping of the flow of oil, gas, or water in a well in accordance with Subpart K of this Part.

"Pollution"--For--the--purpose--of--these--rules;--pollution--shall means

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

movement of fluid into an underground source of drinking water so as to create a significant risk to the health of persons.

Production Casing---String---Shall means the outermost that string of casing placed in a well and used for the purpose of segregating isolating the production or injection formation, horizon--or--formation from--which--production--is--obtained--and--affording--a--means--of--bringing--the oil--or--gas--from--such--productive--horizon--or--formation--to--the--surface.

"Repressure"---Shall means to increase the reservoir pressure by the introduction of gas, air or water or other fluid into the reservoir.

"Rotary Drilling"---Shall means the hydraulic process of drilling a well for oil or gas as such method is commonly used in the industry.

"Secondary--Recovery"---Shall mean--the--recovery--obtained--by--any--method whereby--oil--and--gas--is--produced--by--augmenting--the--natural--reservoir energy.

"Shooting"---Shall means the exploding of nitroglycerin or other high explosives in a well hole for the purpose of discovering or increasing the production of oil or gas therefrom or in perforating or parting the pipe therein.

"Special--Mud--Materials"---Shall mean--weighing--material--such--as--barium sulfate--bentonitic--clays,--salt--resistant--clays,--filtration--reduction agents--and--fibrous--materials.

"Storage--Well"---A--well used--to--inject--for--storage--purposes--hydrocarbons which--are--liquid--at--standard--temperature--and--pressure.

"Lease Tank"---Shall means the a tank or other receptacle into which oil or water is gathered, produced or stored, either directly from a well or from a well through a gas separator, gun barrel or similar equipment.

"The Act"---When used--herein--shall--refer--to--and--means the provisions of the Illinois Oil and Gas Act (Ill. Rev. Stat. 1988--Supp. 1989, ch. 96 1/2, pars. 5401 et seq.).

"Undeveloped Limits of a Mine"---The undeveloped limits--of--a--mine--are means that portion of a mine where the entries have not been driven to the boundaries of the mine property.

"Vacuum"---Shall means pressure which is reduced below the pressure of the atmosphere.

"Waste Liquids"---Shall means oil field brines, cut oil, bottom sediments, concentrated sulphur water and acid waters.

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

"Well"---Shall means any well drilled for the purpose of discovering oil or gas, or for any other purpose in connection with the storage, exploration and production of the same including gas, air and water input wells.

(Source: Amended at Ill. Reg. _____, effective _____, 1990)

SUBPART D: SPACING OF WELLS

Section 240.410 General Spacing Rules Drilling Units

The Mining Board shall not issue a permit for the drilling or deepening of a well for the production of oil or gas within the State of Illinois unless the proposed well location and spacing substantially conform to the following:

a) Wells Drilled or Deepened to Sandstone or Limestone Formations

1) The well shall be located not less than 330 feet from the two nearest external boundary lines of a drilling unit which shall be established by the Mining Board and shall consist of:

A) a minimum of ten (10) acres of surface area to an individual well drilled or deepened for the production of oil or gas from a sandstone formation; or

B) a minimum of twenty (20) acres of surface area to an individual well drilled or deepened for the production of oil or gas from a limestone formation;

2) provided, however, the Mining Board may permit the allocation of greater acreage to an individual well than that above specified whenever the Mining Board deems it to be practical or expedient to do so.

b) Drilling Unit

1) The drilling unit for a well to be drilled or deepened for the production of oil or gas from a sandstone formation shall consist of ten (10) acres of surface area lying within the quarter-quarter section of land as established by the official United States Public Land Survey made pursuant to the provisions of an Act of Congress.

2) The drilling unit for a well to be drilled or deepened for the production of oil or gas from a limestone formation shall

DEPARTMENT OF MINES AND MINERALS

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

consist of twenty (20) acres of surface area lying within the east-west or north-south one-half of a quarter-quarter section of land as established by the official United States Public Land Survey made pursuant to the provisions of an act of Congress.

is impractical, without unreasonable expense, to drill a well at a location in conformity with the spacing rules, the Mining Board may alter the location after investigation and verification of the topographical conditions.

e) Separately-Owned Tracts-Within Drilling Unit

i) When two or more separately-owned tracts of land are embraced within a proposed drilling unit, the Mining Board shall establish the boundary lines of such drilling unit and shall require the owners of any interest in the oil and gas underlying such separately-owned tracts to integrate their interests and develop said lands as a drilling unit before a permit is issued to drill or deepen a well thereon for the production of oil or gas.

2) In those areas where the U.S. Government has not made an official survey, in areas covered by the old French Surveys and Grants, in meandered lands, in government lots, and in subdivisions thereof where the acreage in the quarter-quarter sections and quarter-quarter sections does not conform to the spacing and drilling requirements of the law and the rules and regulations, the Mining Board shall have the authority to establish drilling units and to grant exceptions for wells when such drilling units are approximately ten (10) acres for sandstone horizons and twenty (20) acres for limestone horizons and will not cause a greater well density than would be encountered in regular official surveys.

2) In the event the owners of any interest in the oil and gas underlying such separately-owned tracts in a proposed drilling unit have not agreed to integrate their interests and develop said lands as a drilling unit, then such owners of either tract may file with the Mining Board an application for a permit to drill or deepen a well for the production of oil or gas. The applicant shall furnish all pertinent data and information requested or required by the Mining Board. Whereupon the Mining Board shall after notice to all parties in interest and hearing on said application, enter an order either approving or denying said application, and if approved, the Mining Board shall, by said order, require the integration of such separately-owned tracts in the established drilling unit and may in said order allocate a portion of the production to the owner of each tract and designate the owner or operator to develop and operate the integrated unit.

3) In case of irregular sections containing more or less than 640 acres, the Mining Board shall have the authority to allow exceptions or create units other than quarter-quarter tract sections in sandstone horizons and other than half quarter quarter sections in limestone horizons so as to allow approximate units of ten (10) acres in sandstone and twenty (20) acres in limestone horizons in order to absorb the entire acreage in such sections into units as aforesaid.

4) Gas, air, water, or other liquid input wells, salt water disposal wells, and structure tests are exempt from any spacing requirements.

5) In order that a proposed well may be located over an existing or proposed pillar of a mine property, the foregoing spacing requirements may be waived by the Mining Board when the well to be drilled or deepened for oil or gas will penetrate an active mine, the mined out or inaccessible portion of an active mine, a temporarily abandoned mine, or the undeveloped limits of any such mine property.

d) Twin Wells

Twin wells may be drilled on a drilling unit to different sandstone or limestone formations, allocating the acreage in the drilling unit for each producing formation as above provided.

e) Wells Within Corporate Limits

A certified copy of the official consent of the municipal authorities to drill or deepen a well located within the limits of any city, incorporated village, or town must accompany the application for a permit. A certified copy of consent of the municipal authorities is also required for an amended location.

f) Exceptions

i) Whenever the topographical conditions of a drilling unit render

6) Each person desiring the Mining Board to grant an exception for a reason other than those specified in paragraphs (1), (2), (3), (4), and (5) of this subsection (f) shall submit with his application for permit a statement setting forth the desired exception and the reasons or necessity therefor, and giving in detail the action the applicant has taken in such matter. The applicant shall notify, by registered mail on or before the day the application is filed with the Mining Board, the owner or manager of every oil and gas well within one-half (1/2) mile

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

radius-of-the-proposed-well-location; and proof-of-such-notice shall accompany said application. Upon receipt, the Mining Board shall hold such application and proof of notice ten days for possible objections. In the event objection is made within such time or the Mining Board shall give notice to each owner or manager listed in the proof of notice, and to the applicant, of the date and place designated by the Mining Board for such hearing. After such hearing the Mining Board shall either issue or deny the permit.

a) Oil Wells

The Department shall not issue a permit for the drilling or deepening of a well for the production of oil within the State of Illinois unless the proposed well location and spacing conform to the following drilling units:

1) ten (10) acres of surface area lying within the quarter-quarter-section of land (as established by the official United States Public Land Survey) for wells drilled or deepened for the production of oil from a sandstone reservoir, the top of which lies less than four thousand (4,000) feet beneath the surface; the location of the well shall not be less than three hundred thirty (330) feet from the nearest external boundary lines of the drilling unit; or

2) twenty (20) acres of surface area lying within the east-west or north-south one-half of a quarter-quarter section of land (as established by the official United States Public Land Survey) for wells drilled or deepened for the production of oil from a limestone reservoir, the top of which lies less than four thousand (4,000) feet beneath the surface; the location of the well shall not be less than three hundred thirty (330) feet from the nearest external boundary lines of the drilling unit; or

3) forty (40) acres of surface area lying within a quarter-quarter section of land (as established by the official United States Public Land Survey) for wells drilled or deepened for the production of oil from a reservoir, the top of which lies between four thousand (4,000) and six thousand (6,000) feet below the surface; the location of the well shall be not less than three hundred thirty (330) feet from the nearest external boundary lines of the drilling unit nor less than nine hundred (900) feet from the nearest location of a producing well or well being drilled or for which a permit has previously been issued but not yet drilled for a well to the same individual reservoir; or

4) one hundred sixty (160) acres of surface area lying within a

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

quarter section of land (as established by the official United States Public Land Survey) for wells drilled or deepened for the production of oil from a reservoir, the top of which lies below six thousand (6,000) feet; the location of the well shall not be less than nine hundred ninety (990) feet from the nearest external boundary lines of the drilling unit.

b) Gas Wells

The Department shall not issue a permit for the drilling or deepening of a well for the production of gas within the State of Illinois unless the proposed well location and spacing conform to the following drilling units:

1) ten (10) acres of surface area lying within the quarter-quarter-section of land (as established by the official United States Public Land Survey) for wells drilled or deepened for the production of gas from a reservoir other than limestone, the top of which lies less than two thousand (2,000) feet beneath the surface; the location of the well shall not be less than three hundred thirty (330) feet from the nearest external boundary lines of the drilling unit; or

2) twenty (20) acres of surface area lying within the east-west or north-south one-half of a quarter-quarter section of land (as established by the official United States Public Land Survey) for wells drilled or deepened for the production of gas from a limestone reservoir, the top of which lies less than two thousand (2,000) feet beneath the surface; the location of the well shall not be less than three hundred thirty (330) feet from the nearest external boundary lines of the drilling unit; or

3) one hundred sixty (160) acres of surface area lying within a quarter section of land (as established by the official United States Public Land Survey) for wells drilled or deepened for the production of gas from a reservoir, the top of which lies between two thousand (2,000) feet below the surface, and five thousand (5,000) feet or the top of the Trenton Formation, whichever depth is greater, the location of the well shall not be less than six hundred sixty (660) feet from the nearest external boundary lines of the drilling unit nor less than one thousand eight hundred (1800) feet from the nearest location of a producing well or well being drilled or for which a permit has previously been issued but not yet drilled for a well to the same individual reservoir; or

4) six hundred forty (640) acres of surface area lying within a section of land (as established by the official United States Public Land Survey) for wells drilled or deepened for the

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

production of gas from a reservoir lying below five thousand (5,000) feet or the top of the Trenton formation, whichever depth is greater; the location of the well shall be not less than one thousand three hundred twenty (1320) feet from the nearest external boundary lines of the drilling unit.

5) For the purposes of this Subpart:

A) "Gas" means a mixture of hydrocarbons and varying quantities of non-hydrocarbons in a gaseous state which may or may not be associated with oil, including those liquids resultant from condensation, but not including casinghead gas; and

B) "Gas well" means a well with a gas to oil production ratio equal to or greater than 10,000 cubic feet of gas to 1 barrel of oil.

c) Coalbed Gas Wells

The Department shall not issue a permit for the drilling or deepening of a well for the production of coalbed gas from unmined seams of coal unless the proposed well location and spacing conform to drilling unit requirements of forty (40) acres of surface area lying within a quarter-quarter section of land (as established by the official United States Public Land Survey); the location of the well shall be not less than six hundred sixty (660) feet from the nearest external boundary lines of the drilling unit.

d) Coal Mine Gas Wells

The Department shall not issue a permit for the drilling or deepening of a well for the production of gas from an abandoned coal mine unless the proposed well location and spacing conform to drilling unit requirements of six hundred forty (640) acres of surface area lying within a section of land (as established by the official United States Public Land Survey); the location of the well shall be not less than one thousand three hundred twenty (1320) feet from the nearest external boundary lines of the drilling unit nor less than three thousand seven hundred (3700) feet from the nearest location of a producing well or well being drilled or for which a permit has previously been issued but not yet drilled for a well to the same abandoned coal mine.

e) Other Wells

Class II UIC wells, coal, mineral and structure test holes, observation wells, water supply wells used in relation to oil or gas production, and gas storage wells, are exempt from the requirements of this Section.

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

(Source: Section repealed, new section adopted at _____ Ill. Reg. _____, effective _____.)

Section 240.420 Secondary-Recovery Well Location Exceptions within Drilling Unit

Spacing--regulations-for--oil--wells--will--not--be--waived--in--areas--where--the applicant-declares--an-intention--to-undertake--a-proposed--secondary-recovery operation--until--one--or--more--input--wells--are--first--drilled--or--other--wells--are actually-converted--to--input--wells--after--permits--have--been--issued--for--such conversion:

a) Pattern-Flood

1) When-an-applicant-applies-for-a-permit-to-drill-or-deepen-an-oil well-at--a--location-which-complies-with--the-regular-spacing requirements-set-out-in-Subpart--B-240:410(a),-a-permit-shall-be issued-by-the-Mining-Board:

2) When-an-applicant-applies-for-a-permit-to-drill-or-deepen-an-oil well-using-the-same-spacing-pattern--as-that-used-in-an-adjacent pattern-flood,-a-permit-shall-be-issued-by-the-Mining-Board:

3) When-an-applicant-applies-for-a-permit-to-drill-or-deepen-an-oil well-at-a-lesser-distance-to-the-boundary-lines-of-his-leasehold than-are-the-existing-oil-wells-in-an-adjacent-pattern-flood, the-applicant-shall-notify,-by-registered-mail,-the-owners-or managers--of-oil-wells--in-the-established-secondary-recovery projects-within-one-half-mile-of--the-proposed-well,-stating-his intentions-as-described-in-his-application-for-a-permit---A-copy of-the-notification--will-be-held--by-the-Mining-Board--ten-days after--its-receipt--with-the-application-for-a-permit---If-no written-objections--are-received--by-the-Mining-Board--from-the operators-90-notified,-the-permit-shall-be-issued--If-written objections-are-received--by-the-Mining-Board--within-the-ten-day period--the-Mining-Board-shall-call-a-hearing--to-determine-the merits-of-issuing-such-a-permit---After-such-hearing-the-Mining Board-shall-either-issue-or-deny-the-permit:

b) Other-floods

When-the-spacing--of-oil-wells-and/or--input-wells-is-not--based-on-a geometric--arrangement,-as-defined-in-the-definition-of-a-pattern flood,-the-following-shall-apply:

1) When-the-location-of-the-proposed-oil-well-requested-complies with-the-regular-spacing-requirements-set-out-in--Section 240:410(a),-a-permit-shall-be-issued-by-the-Mining-Board:

DEPARTMENT OF MINES AND MINERALS

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

2) When the location of the proposed oil well requested does not comply with the regular spacing requirements set out in Section 240.410(a) the applicant shall notify, by registered mail, the owners or managers of oil wells within one-half mile of the proposed well stating his intentions as described in the application for a permit. A copy of the notification will be held by the Mining Board ten days after its receipt with the application for a permit. If written objections are received by the Mining Board within the ten-day period, the Mining Board shall call a hearing to determine the merits of issuing such a permit. If no written objections are received by the Mining Board from the operators so notified, the Mining Board shall either issue a permit or, at its discretion, call a hearing to determine the merits of issuing such a permit. If a hearing is held, the Mining Board shall subsequently either issue or deny the permit.

c) Record to be kept

If any owner or manager of a leasehold adjoining a secondary recovery project files with the Mining Board a verified complaint stating that he has reasonable grounds to believe secondary recovery operations are being conducted on the offset leasehold in such manner as to violate or impair his right to recover the oil or gas underlying his leasehold premises, the Mining Board may require the owner or manager of such secondary recovery project to submit to the Mining Board his or its records and data showing the average production from said leasehold, the formation or formations subjected to such secondary recovery operations, and the daily injection volume and pressure of each input well thereon, during the period of two full calendar months preceding the filing of such complaint. If such records have not been kept by such owner or manager, the Mining Board may require that the same be kept for a specified period of time, not to exceed two full calendar months, and furnished to the Mining Board. The information or data submitted by the owner or manager of such secondary recovery project shall be confidential except that the Mining Board may exhibit the same to complainant. This rule shall not be construed to prevent the Mining Board from taking any other action authorized by the Act which it may deem necessary in order to prevent waste.

a)

Whenever the topographical conditions (e.g. hills, creeks, ponds, lakes) or cultural features (e.g. buildings, roadways, powerlines, pipelines) of a drilling unit render it impractical to drill an oil or gas well at a location conforming to the requirements of Section 240.410 of this Part, an oil or gas well may be drilled at a nonconforming location as follows:

1) the permittee is allowed, without prior approval from the Department to move the location a maximum of thirty (30) feet from the permitted location, provided the amended location is not closer than 330 feet to the nearest lease boundary line, and provided the amended location is surveyed and an amended application, showing the amended location and the reason the location was moved, is submitted to the Department within ten (10) days of moving the location.

2) If the proposed well location is more than thirty (30) feet from a location conforming to the requirements of Section 240.410, an application must be submitted showing the proposed location and the reason the location is requested. Approval for such location must be received from the Department prior to the commencement of drilling. If the proposed location is less than 330 feet from the nearest lease boundary line, the application must be accompanied by a written agreement or agreements between the applicant and any leaseholders or mineral rights owners, if no leaseowners exist, whose leases or mineral rights are adjacent to and less than 330 feet from the proposed location.

3) In determining whether to approve a proposed nonconforming location, the Department will consider the feasibility and expense of drilling on location, any hazard or damage to persons or property or to the environment, and whether the proposed location would adversely affect the correlative rights of any of the owners of the reservoir or result in waste or the drilling of unnecessary wells.

b) If at the time of application, a lease immediately adjacent to a proposed drilling unit has producing wells located less than 330 feet from the common boundary line, then a well on the proposed drilling unit may be located at a distance closer than 330 feet but no closer than the distance to the common boundary line than the immediately offsetting well.

c) If a drilling unit is located over an active mine, the mined-out or inaccessible portion of an active mine, an abandoned mine, or the undeveloped limits of a mine, the proposed well can be located so that it will be drilled into an existing or proposed mine pillar subject to the conditions and limitations set forth in subsections (a) and (b) above.

(Source: Section repealed, new Section adopted at ____ Ill. Reg. ____, effective ____.)

DEPARTMENT OF MINES AND MINERALS
NOTICE OF PROPOSED AMENDMENTS

~~Any well drilled in violation of the permit issued therefor shall not be allowed to produce oil or gas, but after notice and hearing by the Mining Board the said well shall be plugged and abandoned unless an exception be granted by the Mining Board.~~

a) In the case of irregular section containing more or less than six hundred forty (640) acres, in those areas where the United States Government has not made an official survey, in areas covered by the old French Surveys and Grants, in meandered lands, in government lots, and in subdivisions thereof where the acreage in quarter-quarter sections and quarter-quarter sections do not conform to the requirements of Section 240.410 of this Part, the Department shall establish drilling units for wells such that drilling units will not cause a greater well density than would be encountered in regular official surveys.

b) If the proposed oil wells will be part of an enhanced oil recovery project, spacing requirements for oil or gas production wells are as follows:

1) Except as provided in subsection (2) below, the drilling unit and well location requirements of Section 240.410 do not apply to an oil well which is part of an enhanced oil recovery project. For purposes of this subpart, an enhanced oil recovery project, is a lease, or a unit composed of a group of leases operating under an agreement which provides for the sharing of production by all of the owners within the unit, which has one or more enhanced oil recovery injection wells permitted and in operation at the time an application for a permit to drill and operate an oil well is filed. The enhanced oil recovery injection wells in operation must be injecting into the reservoir which will be produced in order for the project to classify as an enhanced oil recovery project.

2) Oil wells permitted and drilled in accordance with this section must be located no less than 330 feet of the nearest lease boundary line or unit boundary except that if at the time of application a lease immediately adjacent to the proposed well has producing wells located less than 330 feet from the common boundary line then the proposed well may be located at a distance closer than 330 feet but no closer than the distance to the common boundary line than the immediately offsetting well.

(Source: Section repealed, new Section adopted at ____ Ill. Reg. _____, effective _____.)

ILLINOIS REGISTER 20160
90 90
DEPARTMENT OF MINES AND MINERALS
NOTICE OF PROPOSED AMENDMENTS

Section 240.440 More Than One Well or Drilling Unit

More than one well may be drilled on a drilling unit to different sandstone or limestone reservoirs, allocating the acreage in the drilling unit for each producing reservoir as specified in Section 240.410.

(Source: Section added at ____ Ill. Reg. _____, effective _____.)

Section 240.450 Wells Within Corporate Limits

A certified copy of the official consent of the municipal authorities to drill, deepen or convert a well located within the limits of any incorporated city, village, or town must accompany the application for a permit.

(Source: Section added at ____ Ill. Reg. _____, effective _____.)

Section 240.460 Directional Drilling

An applicant for a permit to drill and operate a directional well must submit with the application a plat showing the surface location of the well, the proposed bottom hole location and the location where the well is proposed to be completed. The drilling unit will be established and the well will be permitted with reference to the location of the well where it is proposed to be completed. Within 90 days after drilling to total depth, a copy of the directional survey of the well bore certified by the supervisor of the directional drilling must be submitted to the Department.

(Source: Section added at ____ Ill. Reg. _____, effective _____.)

Section 240.470 Special Drilling Units Based Upon Reservoir Characteristics

a) Upon application of any person having an interest in oil or gas in all or a portion of a reservoir, the Department shall schedule a public hearing to consider the establishment of a special drilling unit or units for all or a portion of a reservoir for the production of oil or gas.

b) Notice of hearing shall be given by the applicant to all mineral owners within the boundaries set forth in the application, and to all permittees having oil or gas wells within one (1) half mile of the boundaries by certified mail, return receipt requested, and by publication in a newspaper or general circulation in each county in

DEPARTMENT OF MINES AND MINERALS

NOTICE OF PROPOSED AMENDMENTS

which any portion of the proposed drilling unit or units is located, at least ten (10) days prior to the hearing.

- c) If the Department finds, based on the reservoirs geological and engineering characteristics, that a special drilling unit or units is necessary to prevent waste, to protect correlative rights, and to prevent the unnecessary drilling of wells, the Department shall enter an order establishing such drilling unit or units. Each order shall:

- 1) specify the reservoir or portion thereof, and the shape and size of each drilling unit (which shall be uniform for all drilling units); and
- 2) specify the set back from the drilling unit boundaries for the location of the oil or gas well on each drilling unit.

(Source: Section added at _____ Ill. Reg. _____, effective _____.)

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Underground Storage Tanks
- 2) Code Citation: 35 Ill. Adm. Code 731
- 3) Section Numbers:
731.140, 731.191
Proposed Action:
Amendments
- 4) Statutory Authority: Ill. Rev. Stat. 1989, ch. 111 1/2, pars. 1022.4(d), 1022.13(d) and 1027.
- 5) A Complete Description of the Subjects and Issues Involved:

A complete description is contained in the Board's Proposed Opinion of November 8, 1990, in R90-12, which Opinion is available from the address below. Section 22.4(d) of the Environmental Protection Act (111. Rev. Stat. 1989, ch. 111 1/2, par. 1022.4(d)) provides that Section 5 of the Administrative Procedure Act shall not apply. Because this rulemaking is not subject to Section 5 of the APA, it is not subject to first notice or to second notice review by JCAR.

This rulemaking updates the Board's underground storage tank (UST) rules to correspond with amendments adopted by USEPA which appeared in the Federal Register during the period January 1, 1990 through June 30, 1990.

This rulemaking extends to April 26, 1991, the compliance date for the financial responsibility requirements for operators of 13 through 99 USTs. This rulemaking does not include the USEPA extension of the compliance date for the financial responsibility requirements for operators of smaller numbers of USTs and for local government. That extension was on October 31, 1990, at 55 Fed. Reg. 46025. This will be addressed in the next update Docket.

This rulemaking will not address the effects on the UST regulations of P.A. 86-1050. The Board has decided to postpone action on P.A. 86-1050 effects pending possible revisions to the legislation.

- 6) Will this proposed rule replace an emergency rule currently in effect?
No.
- 7) Does this rulemaking contain an automatic repeal date? No.
- 8) Does this proposed amendment contain incorporations by reference? No.
- 9) Are there any other amendments pending on this Part? No.
- 10) Statement of Statewide Policy Objectives:

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

This rulemaking is mandated by Section 22-4(d) of the Environmental Protection Act, and by the Resource Conservation and Recovery Act. (42 U.S.C. 6901 et seq.) This rulemaking imposes mandates on units of local government only to the extent that they may own or operate underground storage tanks which contain petroleum or hazardous substances. The rules are intended to prevent groundwater contamination caused by leaking underground storage tanks.

As noted above, this rulemaking does not include the USEPA extension of the financial responsibility requirements for units of local government, from the October 31, 1990, Federal Register. This will be addressed in the next update Docket.

11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking:

The Board will accept written public comment on this proposal for a period of 45 days after the date of this publication. Comments should reference Docket R90-12 and be addressed to:

Ms. Dorothy M. Gunn, Clerk
Illinois Pollution Control Board
State of Illinois Center, Suite 11-500
100 W. Randolph St.
Chicago, IL 60601

12) Initial Regulatory Flexibility Analysis:

A) Date rule was submitted to the Small Business Office of the Department of Commerce and Community Affairs: November 15, 1990

B) Types of small businesses affected:

The existing rules affect small businesses which own or operate underground storage tanks which contain petroleum or hazardous substances. The rules indirectly affect small businesses involved in the manufacturing, installation, testing and repair of underground storage tanks and related equipment. This rulemaking extends the financial responsibility compliance date for operators of 13 through 99 USTs.

C) Reporting, bookkeeping or other procedures required for compliance:

The existing rules require extensive reporting, bookkeeping and other procedures, including notification of the existence of tanks, monitoring for leaks, reporting of suspected leaks, preparation of corrective action plans and maintenance of repair records.

D) Types of professional skills necessary for compliance:

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

Compliance with the existing rules may require the services of an attorney, certified public accountant and registered professional engineer with training in corrosion protection and hydrogeology.

The full text of the Proposed Amendments begin on the next page:

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

TITLE 35: ENVIRONMENTAL PROTECTION

SUBTITLE G: WASTE DISPOSAL

CHAPTER I: POLLUTION CONTROL BOARD

SUBCHAPTER d: UNDERGROUND INJECTION CONTROL
AND UNDERGROUND STORAGE TANK PROGRAMS

PART 731

UNDERGROUND STORAGE TANKS

SUBPART A: PROGRAM SCOPE AND INTERIM PROHIBITION

Section
731.101
731.102
731.103
731.110
731.111
731.112
731.113
731.114

Definitions and exemptions (Repealed)
Interim prohibitions (Repealed)
Notification Requirements (Repealed)
Applicability
Interim Prohibition for Deferred Systems
Definitions
Incorporations by Reference
Implementing Agency

SUBPART B: UST SYSTEMS: DESIGN, CONSTRUCTION, INSTALLATION AND NOTIFICATION

Section
731.120
731.121
731.122

Performance Standards for New Systems
Upgrading of Existing Systems
Notification Requirements

SUBPART C: GENERAL OPERATING REQUIREMENTS

Section
731.130
731.131
731.132
731.133
731.134

Spill and Overfill Control
Operation and Maintenance of Corrosion Protection
Compatibility
Repairs Allowed
Reporting and Recordkeeping

SUBPART D: RELEASE DETECTION

Section
731.140
731.141
731.142
731.143
731.144
731.145

General Requirements for all Systems
Petroleum Systems
Hazardous Substance Systems
Tanks
Piping
Recordkeeping

SUBPART E: RELEASE REPORTING, INVESTIGATION AND CONFIRMATION

Section
731.150
731.151
731.152

Reporting of Suspected Releases
Investigation due to Off-site Impacts
Release Investigation and Confirmation

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

Reporting and Cleanup of Spills and Overfills

SUBPART F: RELEASE RESPONSE AND CORRECTIVE ACTION

Section
731.153
731.160
731.161
731.162
731.163
731.164
731.165
731.166
731.167

General
Initial Response
Initial Abatement Measures and Site Check
Initial Site Characterization
Free Product Removal
Investigations for Soil and Groundwater Cleanup
Corrective Action Plan
Public Participation

SUBPART G: OUT-OF-SERVICE SYSTEMS AND CLOSURE

Section
731.170
731.171
731.172
731.173
731.174

Temporary Closure
Permanent Closure and Changes-in-Service
Assessing Site at Closure or Change-in-Service
Previously Closed Systems
Closure Records

SUBPART H: FINANCIAL RESPONSIBILITY

Section
731.190
731.191
731.192

Applicability
Compliance Dates
Definitions

Amount and Scope of Required Financial Responsibility
Allowable Mechanisms and Combinations
Financial Test of Self-insurance
Guarantee
Insurance or Risk Retention Group Coverage
Surety Bond
Letter of Credit
UST State Fund
Trust Fund

Section
731.202
731.203
731.204
731.205
731.206
731.207
731.208
731.209
731.210
731.211
731.900
731.901

Standby Trust Fund
Substitution of Mechanisms
Cancellation or Nonrenewal by Provider
Reporting
Recordkeeping
Drawing on Financial Assurance
Release from Financial Assurance Requirement
Bankruptcy or other Incapacity
Replenishment
Incorporation by Reference (Repealed)
Compliance Date (Repealed)

Appendix A

Notification Form

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

AUTHORITY: Implementing and authorized by Ill. Rev. Stat. 1989, ch. 111 1/2, pars. 1022.4, 1022.13 and 1027 (Sections 22.4(d), 22.13(d) and 27 of the Environmental Protection Act).

SOURCE: Adopted in R86-1 at 10 Ill. Reg. 14175, effective August 12, 1986; amended in R86-28 at 11 Ill. Reg. 6220, effective March 24, 1987; amended in R88-27 at 13 Ill. Reg. 9519, effective June 12, 1989; amended in R89-4 at 13 Ill. Reg. 15010, effective September 12, 1989; amended in R89-10 at 14 Ill. Reg. 5797, effective April 10, 1990; amended in R89-19 at 14 Ill. Reg. 9454, effective June 4, 1990; amended in R90-3 at 14 Ill. Reg. 11964, effective July 10, 1990; amended in R90-12 at 15 Ill. Reg. , effective

NOTE: Capitalization denotes statutory language.

SUBPART D: RELEASE DETECTION

Section 731.140 General Requirements for all Systems

- a) Owners and operators of new and existing UST systems shall provide a method, or combination of methods, of release detection that:
 - 1) Can detect a release from any portion of the tank and the connected underground piping that routinely contains product;
 - 2) Is installed, calibrated, operated and maintained in accordance with the manufacturer's instructions, including routine maintenance and service checks for operability or running condition; and
 - 3) Meets the performance requirements in Sections 731.143 or 731.144, with any performance claims and their manner of determination described in writing by the equipment manufacturer or installer. In addition, methods used after December 22, 1990, except for methods permanently installed prior to that date, must be capable of detecting the leak rate or quantity specified for that method in Section 731.143(b), (c) and (d) or Section 731.144(a) and (b), with a probability of detection of 0.95 and a probability of false alarm of 0.05.
- b) When a release detection method operated in accordance with the performance standards in Section 731.143 and 731.144 indicates a release may have occurred, owners and operators shall notify ESDA in accordance with Subpart E.
- c) Owners and operators of UST systems shall comply with the release detection requirements of this Subpart in accordance with the

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

following schedule:

- 1) For all pressurized piping ~~in accordance with Section 33~~ defined in 731.141(b)(1) - ~~and 731.142(b)(4)~~ -, by December 22, 1990.
- 2) For tanks and suction piping in accordance with Section 731.141(a), 731.141(b)(2) and 731.142 for tanks:
 - A) With an unknown installation date, by December 22, 1989.
 - B) Installed before 1965, by December 22, 1989.
 - C) Installed in 1965 through 1969, by December 22, 1990.
 - D) Installed in 1970 through 1974, by December 22, 1991.
 - E) Installed in 1975 through 1979, by December 22, 1992.
 - F) Installed in 1980 through December 22, 1988, by December 22, 1993.
 - G) Installed after December 22, 1988, immediately upon installation.

- d) Any existing UST system that cannot apply a method of release detection that complies with the requirements of this Subpart must complete the closure procedures in Subpart G by the date on which release detection is required for that UST system under subsection (c).

(Source: Amended at 15 Ill. Reg. , effective)

SUBPART H: FINANCIAL RESPONSIBILITY

Section 731.191 Compliance Dates

Owners of petroleum underground storage tanks are required to comply with the requirements of this Subpart by the following dates:

- a) All petroleum marketing firms owning 1,000 or more USTs and all other UST owners that report a tangible net worth of \$20 million or more to the U.S. Securities and Exchange Commission (SEC), Dun and Bradstreet, the Energy Information Administration or the Rural Electrification Administration: January 24, 1989, except that compliance with Section 730.194(b) is required by: July 24, 1989.
- b) All petroleum marketing firms owning 100 through 999 USTs: October

ILLINOIS REGISTER

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

26, 1989.

- c) All petroleum marketing firms owning 13 through 99 USTs at more than one facility: April 26, ~~1990-1991~~.
- d) All petroleum UST owners not described in subsections (a), (b) or (c), including units of local government: October 26, 1990.

(Source: Amended at 15 Ill. Reg. , effective)

ILLINOIS REGISTER

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

1) The Heading of the Part: MEDICAL PAYMENT

2) Code Citation: 89 Ill. Adm. Code 140

3) Section Numbers: Proposed Action:

140.71	New Section
140.457	New Section
140.458	New Section
140.459	New Section

4) Statutory Authority:

89 Ill. Adm. Code 140.71

Sections 5-et seq. and 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1989, Ch. 23, Pars. 5-et seq. and 12-13).

89 Ill. Adm. Code 140.457 thru 140.459

Sections 5-5 et seq. and 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1989, Ch. 23, Pars. 5-5 et seq. and 12-13)

5) A Complete Description of the Subjects and Issues Involved:

89 Ill. Adm. Code 140.71

This rulemaking provides for procedures required for 1) expedited processing of medical claims by the Department, and; 2) C-13 advances to medical providers;

89 Ill. Adm. Code 140.457 thru 140.459

This revision establishes a rule for Therapy Services (physical, occupational and speech) that previously were referenced only in the rule for Home Health Services.

6) Will these Proposed Amendments replace Emergency Amendments currently in effect? No

7) Does this rulemaking contain an automatic repeal date? Yes ☒ No

8) Do these Proposed Amendments contain incorporations by reference? No

DEPARTMENT OF PUBLIC AID

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

- 9) Are there any other Proposed Amendments pending on this Part? Yes

Section Numbers	Proposed Action	Illinois Register Citation
140.17	Amendment	November 30, 1990 (14 Ill. Reg. 18982)
140.485	Amendment	September 7, 1990 (14 Ill. Reg. 14317)
140.486	Repealed	September 7, 1990 (14 Ill. Reg. 14317)
140.487	Amendment	September 7, 1990 (14 Ill. Reg. 14317)
140.488	New Section	September 7, 1990 (14 Ill. Reg. 14317)
140.490	Amendment	December 7, 1990 (14 Ill. Reg. 19132)
140.523	Amendment	September 14, 1990 (14 Ill. Reg. 14681)
140.529	Amendment	July 20, 1990 (14 Ill. Reg. 11672)
140.562	New Section	August 31, 1990 (14 Ill. Reg. 13963)
140.850	New Section	December 14, 1990 (14 Ill. Reg. 19592)
140.855	New Section	December 14, 1990 (14 Ill. Reg. 19592)
140.860	New Section	December 14, 1990 (14 Ill. Reg. 19592)
140.865	New Section	December 14, 1990 (14 Ill. Reg. 19592)
140.870	New Section	December 14, 1990 (14 Ill. Reg. 19592)
140.875	New Section	December 14, 1990 (14 Ill. Reg. 19592)

Section Numbers	Proposed Action	Illinois Register Citation
140.880	New Section	December 14, 1990 (14 Ill. Reg. 19592)
140.885	New Section	December 14, 1990 (14 Ill. Reg. 19592)
140.890	New Section	December 14, 1990 (14 Ill. Reg. 19592)
140.895	New Section	December 14, 1990 (14 Ill. Reg. 19592)
140. Table A	Repealed	September 7, 1990 (14 Ill. Reg. 14317)
140. Table K	New Section	December 14, 1990 (14 Ill. Reg. 19592)
140. Table L	New Section	December 14, 1990 (14 Ill. Reg. 19592)

10) Statement of Statewide Policy Objectives: This rulemaking has no effect on local governmental units.

11) Time, Place, and Manner in which interested persons may comment on these Proposed Amendments:

89 Ill. Adm. Code 140.71

Any interested parties may submit comments, data, views, or arguments concerning the proposed rulemaking. All comments must be in writing and should be addressed to Dan Leikvold, Office of the General Counsel, Illinois Department of Public Aid, Jesse B. Harris Building II, 100 South Grand Avenue East, 3rd Floor, Springfield, Illinois 62762 (217) 782-1233. The Department will consider all written comments it receives within 30 days of the date of publication of this notice.

89 Ill. Adm. Code 140.457 thru 140.459

Any interested parties may submit comments, data, views, or arguments concerning the proposed rulemaking. All comments must be in writing and should be addressed to Dan Leikvold, Office of the General Counsel, Illinois Department of Public Aid, Jesse B. Harris Building II, 100 South Grand

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

Avenue East, 3rd Floor, Springfield, Illinois 62762 (217) 782-1233. The Department will consider all written comments it receives within 30 days of the date of publication of this notice.

12) Initial Regulatory Flexibility Analysis:

89 Ill. Adm. Code 140.71

- A) Date Proposed Amendment was submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: December 5, 1990
- B) Types of small businesses affected: Medical Providers
- C) Reporting, bookkeeping or other procedures required for compliance: No new procedures required
- D) Types of professional skills necessary for compliance: No new skills required.

89 Ill. Adm. Code 140.457 thru 140.459

- A) Date Proposed Amendments were submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: December 5, 1990.
- B) Types of small businesses affected: Medical Providers.
- C) Reporting, bookkeeping or other procedures required for compliance: No new procedures required.
- D) Types of professional skills necessary for compliance: No new skills required.

The full text of the Proposed Amendments begin on the next page:

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

TITLE 89: SOCIAL SERVICES
CHAPTER I: DEPARTMENT OF PUBLIC AID
SUBCHAPTER d: MEDICAL PROGRAMS

PART 140
MEDICAL PAYMENT

SUBPART A: GENERAL PROVISIONS

Section
140.1
140.2
140.3

Incorporation By Reference
Medical Assistance Programs
Covered Services Under The Medical Assistance Programs for AFDC, AFDC-MANG, AABD, AABD-MANG, RRP, Individuals Under Age 18 Not Eligible for AFDC, Pregnant Women Who Would Be Eligible if the Child Were Born and Pregnant Women and Infants Under Age One Year Who Do Not Qualify As Mandatory Categorically Needy
Covered Medical Services Under AFDC-MANG for non-pregnant persons who are 18 years of age or older (Repealed)
Covered Medical Services Under GA and AMI
Medical Services Not Covered
Medical Assistance Provided to Individuals Under the Age of Eighteen Who Do Not Qualify for AFDC and Children Under Age Six
Medical Assistance For Qualified Severely Impaired Individuals

140.4

140.5
140.6
140.7

140.8

140.9

140.10

SUBPART B: MEDICAL PROVIDER PARTICIPATION/DRUG MANUAL

Section
140.11
140.12
140.13
140.14
140.15
140.16
140.17

Enrollment Conditions for Medical Providers
Participation Requirements for Medical Providers
Definitions
Denial of Application to Participate in the Medical Assistance Program
Recovery of Money
Termination of a Vendor's Eligibility to Participate in the Medical Assistance Program
Suspension of a Vendor's Eligibility to Participate in the Medical Assistance Program

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

Section	
140.18	Effect of Termination on Individuals Associated with Vendor
140.19	Application to Participate or for Reinstatement
140.20	Subsequent to Termination, Suspension or Barring
140.21	Submittal of Claims
	Covered Medicaid Services for Qualified Medicare Beneficiaries (QMBs)
140.22	Magnetic Tape Billings
140.23	Payment of Claims
140.24	Payment Procedures
140.25	Overpayment or Underpayment of Claims
140.26	Payment to Factors Prohibited
140.27	Assignment of Vendor Payments
140.28	Record Requirements for Medical Providers
140.30	Audits
140.35	False Reporting and Other Fraudulent Activities
140.40	Prior Approval for Medical Services or Items
140.41	Prior Approval in Cases of Emergency
140.42	Limitation on Prior Approval
140.43	Post Approval for items or Services When Prior Approval Cannot Be Obtained
140.71	<u>Drug-Manual-(Revised)-Reimbursement for Medical Services Through the Use of a C-13 Invoice Voucher</u>
	<u>Advance Payment and Expedited Payments</u>
140.72	Drug Manual (Recodified)
140.73	Drug Manual Updates (Recodified)

SUBPART C: HOSPITAL SERVICES

Section	
140.94	Hospital Services (Recodified)
140.95	Participation (Recodified)
140.96	General Requirements (Recodified)
140.97	Special Requirements (Recodified)
140.98	Covered Hospital Services (Recodified)
140.99	Hospital Services Not Covered (Recodified)
140.100	Limitation On Hospital Services (Recodified)
140.101	Transplants (Recodified)
140.102	Heart Transplants (Recodified)
140.103	Liver Transplants (Recodified)
140.104	Bone Marrow Transplants (Recodified)
140.110	Disproportionate Share Hospital Adjustments (Recodified)
140.116	Payment for Inpatient Services for GA (Recodified)
140.117	Hospital Outpatient and Clinic Services (Recodified)
140.200	Payment for Hospital Services During Fiscal Year 1982 (Recodified)

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

Section	
140.201	Payment for Hospital Services After June 30, 1982 (Repealed)
140.202	Payment for Hospital Services During Fiscal Year 1983 (Recodified)
140.203	Limits on Length of Stay by Diagnosis (Recodified)
140.300	Payment for Pre-operative Days and Services Which Can Be Performed in an Outpatient Setting (Recodified)
140.350	Copayments (Recodified)
140.360	Payment Methodology (Recodified)
140.361	Non-Participating Hospitals (Recodified)
140.362	Pre July 1, 1989 Services (Recodified)
140.363	Post June 30, 1989 Services (Recodified)
140.364	Prepayment Review (Recodified)
140.365	Base Year Costs (Recodified)
140.366	Restructuring Adjustment (Recodified)
140.367	Inflation Adjustment (Recodified)
140.368	Volume Adjustment (Repealed)
140.369	Groupings (Recodified)
140.370	Rate Calculation (Recodified)
140.371	Payment (Recodified)
140.372	Review Procedure (Recodified)
140.373	Utilization (Repealed)
140.374	Alternatives (Recodified)
140.375	Exemptions (Recodified)
140.376	Utilization, Case-Mix and Discretionary Funds (Repealed)
140.390	Subacute Alcoholism and Substance Abuse Services (Recodified)
140.391	Definitions (Recodified)
140.392	Types of Subacute Alcoholism and Substance Abuse Services (Recodified)
140.394	Payment for Subacute Alcoholism and Substance Abuse Services (Recodified)
140.396	Rate Appeals for Subacute Alcoholism and Substance Abuse Services (Recodified)
140.398	Hearings (Recodified)
SUBPART D: PAYMENT FOR NON-INSTITUTIONAL SERVICES	
Section	
140.400	Payment to Practitioners, Nurses and Laboratories
140.410	Physicians' Services
140.411	Covered Services By Physicians
140.412	Services Not Covered By Physicians
140.413	Limitation on Physician Services
140.414	Requirements for Prescriptions and Dispensing of Pharmacy Items - Physicians

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

Section	
140.416	Optometric Services and Materials
140.417	Limitations on Optometric Services
140.418	Department of Corrections Laboratory
140.420	Dental Services
140.421	Limitations on Dental Services
140.422	Requirements for Prescriptions and Dispensing Items of Pharmacy Items - Dentists
140.425	Podiatry Services
140.426	Limitations on Podiatry Services
140.427	Requirement for Prescriptions and Dispensing of Pharmacy Items - Podiatry
140.428	Chiropractic Services
140.429	Limitations on Chiropractic Services (Repealed)
140.430	Independent Laboratory Services
140.431	Services Not Covered by Independent Laboratory
140.432	Limitations on Independent Laboratory Services
140.433	Payment for Laboratory Services
140.434	Record Requirements for Independent Laboratories
140.435	Nurse Services
140.436	Limitations on Nurse Services
140.440	Pharmacy Services
140.441	Pharmacy Services Not Covered
140.442	Prior Approval of Prescriptions
140.443	Filling of Prescriptions
140.444	Compounded Prescriptions
140.445	Prescription Items (Not Compounded)
140.446	Over-the-Counter Items
140.447	Reimbursement
140.448	Returned Pharmacy Items
140.449	Payment of Pharmacy Items
140.450	Record Requirements for Pharmacies
140.452	Mental Health Clinic Services
140.453	Definitions
140.454	Types of Mental Health Clinic Services
140.455	Payment for Mental Health Clinic Services
140.456	Hearings
140.457	Therapy Services
140.458	Prior Approval for Therapy Services
140.459	Payment for Therapy Services
140.460	Clinic Services
140.461	Clinic Participation Requirements (Emergency Expired)
140.462	Covered Services in Clinics (Emergency Expired)
140.463	Encounter Rate Clinic Payment (Emergency Expired)
140.464	Psychiatric Clinics (Hospital-based)
140.465	Speech and Hearing Clinics
140.466	Rural Health Clinics
140.467	Independent Clinics
140.469	Hospice

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

Section	
140.470	Home Health Services
140.471	Home Health Covered Services
140.472	Types of Home Health Services
140.473	Prior Approval for Home Health Services
140.474	Payment for Home Health Services
140.475	Medical Equipment, Supplies and Prosthetic Devices
140.476	Medical Equipment, Supplies and Prosthetic Devices for Which Payment Will Not Be Made
140.477	Limitations on Equipment, Supplies and Prosthetic Devices
140.478	Prior Approval for Medical Equipment, Supplies and Prosthetic Devices
140.479	Approval of Medical Supplies
140.480	Equipment Rental Limitations
140.481	Payment for Medical Equipment, Supplies and Prosthetic Devices
140.482	Family Planning Services
140.483	Limitations on Family Planning Services
140.484	Payment for Family Planning Services
140.485	Healthy Kids Program
140.486	Limitations on Medichesk Services (Repealed)
140.487	Healthy Kids Program Timeliness Standards
140.488	Periodicity Schedule, Immunizations and Diagnostic Laboratory Procedures
140.490	Medical Transportation
140.491	Limitations on Medical Transportation
140.492	Payment for Medical Transportation
140.495	Psychological Services
140.496	Payment for Psychological Services
140.497	Hearing Aids

SUBPART E: GROUP CARE

Section	
140.500	Group Care Services
140.502	Cessation of Payment at Federal Direction
140.503	Cessation of Payment for Improper Level of Care
140.504	Cessation of Payment Because of Termination of Facility
140.505	Continuation of Payment Because of Threat To Life
140.506	Provider Voluntary Withdrawal
140.507	Continuation of Provider Agreement
140.510	Determination of Need for Group Care
140.511	Services Provided Without Charge
140.512	Utilization Control
140.513	Utilization Review Plan
140.514	Certifications and Recertifications of Care
140.515	Management of Recipient Funds--Personal Allowance Funds

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

Section	
140.516	Recipient Management of Funds
140.517	Correspondent Management of Funds
140.518	Facility Management of Funds
140.519	Use or Accumulation of Funds
140.520	Management of Recipient Funds--Local Office Responsibility
140.521	Room and Board Accounts
140.522	Reconciliation of Recipient Funds
140.523	Bed Reserves
140.524	Cessation of Payment Due to Loss of License
140.525	Eligibility For Quality Incentive Program (QUIP)
140.526	Quality Incentive Standards and Criteria for the Quality Incentive Program (QUIP)
140.527	Quality Incentive Survey
140.528	Payment of Quality Incentive
140.529	Reviews
140.530	Basis of Payment for Group Care Services
140.531	General Service Costs
140.532	Health Care Costs
140.533	General Administration Costs
140.534	Ownership Costs
140.535	Costs for Interest, Taxes and Rent
140.536	Organization and Pre-Operating Costs
140.537	Payments to Related Organizations
140.538	Special Costs
140.539	Nurse's Aide Training and Testing
140.540	Costs Associated With Nursing Home Care Reform Act and Implementing Regulations
140.541	Salaries Paid to Owners or Related Parties
140.542	Cost Reports-Filing Requirements
140.543	Time Standards for Filing Cost Reports
140.544	Access to Cost Reports (Repealed)
140.545	Penalty for Failure to File Cost Reports
140.550	Update of Operating Costs
140.551	General Service Costs
140.552	Nursing and Program Costs
140.553	General Administrative Costs
140.554	Component Inflation Index
140.555	Minimum Wage
140.560	Components of the Base Rate Determination
140.561	Support Costs Components
140.562	Nursing Costs
140.563	Capital Costs
140.565	Incentive Payments for Quality Care (Repealed)
140.566	Level I Incentive Payments (Repealed)
140.567	Level II Incentive Payments (Repealed)
140.568	Duration of Incentive Payments (Repealed)
140.569	Clients With Exceptional Care Needs

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

Section	
140.570	Capital Rate Component Determination
140.571	Fair Rental Value (FRV) Calculation
140.572	Total Capital Rate
140.573	Other Capital Provisions
140.574	Capital Costs for Rented Facilities
140.575	Newly Constructed Facilities (Repealed)
140.576	Renovations (Repealed)
140.577	Capital Costs for Rented Facilities (Renumbered)
140.578	Property Taxes
140.579	Specialized Living Centers
140.580	Mandated Capital Improvements
140.581	Qualifying as Mandated Capital Improvement
140.582	Cost Adjustments
140.583	Campus Facilities
140.584	Illinois Municipal Retirement Fund (IMRF)
140.590	Audit and Record Requirements
140.642	Screening Assessment for Long Term Care and Alternative Residential Settings and Services
140.643	In-Home Care Program
140.645	Medical and In-Home Care For Disabled Persons Under Age 21
140.646	Reimbursement for Developmental Training (DT) Services for Individuals With Developmental Disabilities Who Reside in Long Term Care (ICF and SNF) and Residential (ICF/MR) Facilities
140.647	Description of Developmental Training (DT) Services
140.648	Determination of the Amount of Reimbursement for Developmental Training (DT) Programs
140.649	Effective Dates of Reimbursement for Developmental Training (DT) Programs
140.650	Certification of Developmental Training (DT) Programs
140.651	Decertification of Day Programs
140.652	Terms of Assurances and Contracts
140.680	Effective Date Of Payment Rate
140.700	Discharge of Long Term Care Residents
140.830	Appeals of Rate Determinations
140.835	Determination of Cap on Payments for Long Term Care

SUBPART F: POINT COUNT GUIDELINES FOR ICF/MR AND SNF/PED FACILITIES

Section	
140.850	Facility/Client Participation (Recodified)
140.855	Evaluation Of Need For Care (Recodified)
140.860	Payment (Recodified)
140.865	Definitions (Recodified)

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

Section	
140.870	Guidelines (Recodified)
140.875	Intermediate Care (ICF/MR) (Recodified)
140.880	Skilled Care (SNF/PED) (Recodified)
140.885	Statewide Rates (Recodified)
140.890	Reimbursement for ICF/MR-15 and Under Facilities (Recodified)
140.895	Night Shift Reimbursement (Recodified)
140.896	Reimbursement For Program Costs (Active Treatment) For Clients in Long Term Care Facilities For the Developmentally Disabled (Recodified)

SUBPART G: REIMBURSEMENT FOR NURSING COSTS FOR GERIATRIC FACILITIES

Section	
140.900	Reimbursement For Nursing Costs For Geriatric Residents in Group Care Facilities (Recodified)
140.901	Functional Areas of Needs (Recodified)
140.902	Service Needs (Recodified)
140.903	Definitions (Recodified)
140.904	Times and Staff Levels (Repealed)
140.905	Statewide Rates (Repealed)
140.906	Reconsiderations (Recodified)
140.907	Midnight Census Report (Recodified)
140.908	Times and Staff Levels (Recodified)
140.909	Statewide Rates (Recodified)
140.910	Referrals (Recodified)
140.911	Basic Rehabilitation Aide Training Program (Recodified)
140.912	Interim Nursing Rates (Recodified)

SUBPART H: ILLINOIS COMPETITIVE ACCESS AND REIMBURSEMENT EQUITY (ICARE) PROGRAM

Section	
140.940	Illinois Competitive Access and Reimbursement Equity (ICARE) Program (Recodified)
140.942	Definition of Terms (Recodified)
140.944	Notification of Negotiations (Recodified)
140.946	Hospital Participation in ICARE Program Negotiations (Recodified)
140.948	Negotiation Procedures (Recodified)
140.950	Factors Considered in Awarding ICARE Contracts (Recodified)
140.952	Closing an ICARE Area (Recodified)
140.954	Administrative Review (Recodified)
140.956	Payments to Contracting Hospitals (Recodified)

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

Section	
140.958	Admitting and Clinical Privileges (Recodified)
140.960	Inpatient Hospital Care or Services by Non-Contracting Hospitals Eligible for Payment (Recodified)
140.962	Payment to Hospitals for Inpatient Services or Care not Provided under the ICARE Program (Recodified)
140.964	Contract Monitoring (Recodified)
140.966	Transfer of Recipients (Recodified)
140.968	Validity of Contracts (Recodified)
140.970	Termination of ICARE Contracts (Recodified)
140.972	Hospital Services Procurement Advisory Board (Recodified)
TABLE A	Medicheck Recommended Screening Procedures (Repealed)
TABLE B	Health Service Areas
TABLE C	Capital Cost Areas
TABLE D	Schedule of Dental Procedures
TABLE E	Time Limits for Processing of Prior Approval Requests
TABLE F	Podiatry Service Schedule
TABLE G	Travel Distance Standards
TABLE H	Areas of Major Life Activity
TABLE I	Staff Time and Allocation for Training Programs (Recodified)
TABLE J	HSA Grouping

AUTHORITY: Implementing Article III of the Illinois Health Finance Reform Act (Ill. Rev. Stat. 1989, ch. 111 1/2, par. 6503-1 et seq.) and implementing and authorized by Articles III, IV, V, VI, VII and Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1989, ch. 23, pars. 3-1 et seq., 4-1 et seq., 5-1 et seq., 6-1 et seq., 7-1 et seq., and 12-13)

SOURCE: Adopted at 3 Ill. Reg. 24, p. 166, effective June 10, 1979; rule repealed and new rule adopted at 6 Ill. Reg. 8374, effective July 6, 1982; emergency amendment at 6 Ill. Reg. 8508, effective July 6, 1982, for a maximum of 150 days; amended at 7 Ill. Reg. 681, effective December 30, 1982; amended at 7 Ill. Reg. 7956, effective July 1, 1983; amended at 7 Ill. Reg. 8308, effective July 1, 1983; amended at 7 Ill. Reg. 8271, effective July 5, 1983; emergency amendment at 7 Ill. Reg. 8354, effective July 5, 1983, for a maximum of 150 days; amended at 7 Ill. Reg. 8540, effective July 15, 1983; amended at 7 Ill. Reg. 9382, effective July 22, 1983; amended at 7 Ill. Reg. 12868, effective September 20, 1983; peremptory amendment at 7 Ill. Reg. 15047, effective October 31, 1983; amended at 7 Ill. Reg. 17358, effective December 21, 1983; amended at 8 Ill. Reg. 254, effective December 21, 1983; emergency amendment at 8 Ill. Reg. 580, effective January 1,

NOTICE OF PROPOSED AMENDMENTS

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Section 140.71 recodified to 89 Ill. Adm. Code 141 at 11 Ill.
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effective June 22, 1987; amended at 11 Ill. Reg. 12011,
effective June 30, 1987; amended at 11 Ill. Reg. 12290,
effective July 6, 1987; amended at 11 Ill. Reg. 14048,
effective August 14, 1987; amended at 11 Ill. Reg. 14771,
effective August 25, 1987; amended at 11 Ill. Reg. 16758,
effective September 28, 1987; amended at 11 Ill. Reg. 17295,
effective September 30, 1987; amended at 11 Ill. Reg. 18696,
effective October 27, 1987; amended at 11 Ill. Reg. 20909,
effective December 14, 1987; amended at 12 Ill. Reg. 916,
effective January 1, 1988; emergency amendment at 12 Ill. Reg.
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Ill. Reg. 6728, effective March 22, 1988; Sections 140.900 thru
140.912 and 140. Table H and 140. Table I recodified to 89 Ill.
Adm. Code 147.5 thru 147.205 and 147. Table A and 147. Table B at
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Ill. Adm. Code 149.5 thru 149.325 at 12 Ill. Reg. 7401; amended
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DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

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DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

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NOTE: CAPITALIZATION DENOTES STATUTORY LANGUAGE.

SUBPART B: MEDICAL PROVIDER PARTICIPATION/DRUG MANUAL

Section 140.71

Drug-Manual-(Revised)-Reimbursement for Medical Services Through the Use of a C-13 Invoice Voucher Advance Payment and Expedited Payments

a) C-13 Invoice Voucher Advance Payments

1) The C-13 invoice voucher when used as an advanced payment is an exception to the regular reimbursement process. It may be issued only under extraordinary circumstances to qualified providers of medical assistance services. C-13 advance payments will be made only to qualified providers who meet the following requirements:

A) are enrolled and in good standing with the Department of Public Aid;

B) have experienced an emergency which necessitates C-13 advance payments. Emergency in this instance is defined as a circumstance under which withholding of the advance payment would impose severe and irreparable harm to the clients served. Circumstances which may create such emergencies include, but are not limited to, the following:

i) agency system errors (either automated system or clerical) which have precluded payments, or which have caused erroneous payments such that the provider's ability to provide further services to clients is severely impaired; or

DEPARTMENT OF PUBLIC AID

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

Section 140.71

Section 140.71

~~Pubg Manual~~-(~~Revised~~)-Reimbursement for Medical Services Through the Use of a C-13 Invoice Voucher Advance Payment and Expedited Payments (Cont'd.)

~~Pubg Manual~~-(~~Revised~~)-Reimbursement for Medical Services Through the Use of a C-13 Invoice Voucher Advance Payment and Expedited Payments (Cont'd.)

ii) cash flow problems encountered by a provider or group of providers which are unrelated to Agency technical system problems. These situations include problems which are exclusively those of the providers or problems related to state cash flow which result in delayed payments and extensive financial problems to a provider adversely impacting on the ability to promptly serve the clients.

intercept, or a combination of the three recovery methods).

v) a guarantee of full repayment upon reorganization or liquidation unless the Department agrees to other in writing.

C) serve a significant number of clients under the medical assistance program. Significant in this instance means:

2) Determination of amount of payment to be issued shall be based on anticipated future payments as determined by the Department.

3) Approval process

i) for long term care facilities, 80 percent or more of their residents must be eligible for public assistance;

A) In order to obtain C-13 advance payments, providers must submit their request in writing (telefax requests are acceptable) to the appropriate Bureau Chief within the Division of Medical Programs. The request must include:

ii) for hospitals, they must qualify as a disproportionate share hospital, and;

iii) for practitioners and other medical providers, 50 percent or more of their patients must be eligible for public assistance.

i) an explanation of the circumstances creating the need for the advanced payments;

ii) supportive documentation to substantiate the emergency nature of the request and risk of irreparable harm to the clients; and

iii) specification of the amount of the advance required.

D) sign an agreement with the Department which specifies the terms of advance payment and subsequent repayment. The agreement will contain the following provisions:

i) specific reason(s) for advanced payments;

B) An agreement will be issued to the provider for all approved requests. The signed agreement must be received by the Department prior to release of the warrant.

ii) specific amount agreed to be advanced;

iii) specific date to begin recoupment; and

iv) method of recoupment (percentage of payable amount of each MMIS voucher, specific amount per month, a warrant

C) C-13 advance payments shall be authorized for the provider following approval by the Medicaid Administrator or designee.

4) Recoupment

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

Section 140.71

Drug-Manual-(Revised)-Reimbursement for Medical Services Through the Use of a C-13 Invoice Voucher Advance Payment and Expedited Payments (Cont'd.)

A) Health care entities other than individual practitioners shall be required to sign an agreement stating that, should the entity be sold, the new owners will be made aware of the liability and will assume responsibility for repaying the debt to the Department according to the original agreement.

B) All providers shall sign an agreement specifying the terms of recoupment. An agreed percentage of the total payment to the provider for services rendered shall be deducted from future payments until the debt is repaid. The recoupment period shall not exceed six (6) months from the month in which payment is authorized.

C) In the event that the provider fails to comply with the recoupment terms of the agreement, the remaining balance of any advance payment shall be immediately recouped from claims being processed by the Department. If such claims are insufficient for complete recovery, the remaining balance will become immediately due and payable by check to the Illinois Department of Public Aid. Failure by the provider to remit such check will result in the Agency pursuing other collection methods.

b) Expedited Claims Payments

1) Expedited claims payments are issued through the regular Medicaid Management Information System (MMIS) payment process and represent an acceleration of the regular payment schedule. They may be issued only under extraordinary circumstances to qualified providers of medical assistance services. Reimbursement through the expedited process will be made only to qualified providers who meet the following requirements:

A) are enrolled and in good standing with the Department of Public Aid;

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

Section 140.71

Drug-Manual-(Revised)-Reimbursement for Medical Services Through the Use of a C-13 Invoice Voucher Advance Payment and Expedited Payments (Cont'd.)

B) have experienced an emergency which necessitate expedited payments. Emergency in this instance is defined as a circumstance under which withholding of the expedited payment would impose severe and irreparable harm to the clients served. Circumstances which may create such emergencies include, but are not limited to, the following:

i) agency system errors (either automated system or clerical) which have precluded payments, or which have caused erroneous payments such that the provider's ability to provide further services to the clients is severely impaired;

ii) cash flow problems encountered by a provider or group of providers which are unrelated to Agency technical system problems. These situations include problems which are exclusively those of the providers (i.e., provider billing system problems) or problems related to State cash flow which result in delayed payments and extensive financial problems to a provider adversely impacting on the ability to serve the clients.

C) serve a significant number of clients under the Medical Assistance Program. Significant in this instance means:

i) for long term care facilities, 80 percent or more of their residents must be eligible for public assistance;

ii) for hospitals, they must qualify as a disproportionate share hospital; and

iii) for practitioners and other medical providers, 50 percent or more of their

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

Section 140.71

~~Drug Manual (Revised)~~-Reimbursement for Medical Services Through the Use of a C-13 Invoice Voucher Advance Payment and Expedited Payments (Cont'd.)

patients must be eligible for public assistance.

- 2) Reimbursement will be based upon the amount of claims determined payable and be made for a period specified by the Department.
- 3) Approval process
 - A) In order to qualify for expedited payments, providers must submit their request in writing (telex requests are acceptable) to the appropriate Bureau Chief within the Division of Medical Programs. The request must include:
 - i) an explanation of the need for the expedited payments; and
 - ii) supportive documentation to substantiate the emergency nature of the request.
 - B) Expedited payments shall be authorized for the provider following approval by the Medicaid Administrator or designee.
 - C) The Department will periodically review the need for any continued expedited payments.

(Source: Added at 14 Ill. Reg. _____, effective _____)

SUBPART D: PAYMENT FOR NON-INSTITUTIONAL SERVICES

Section 140.457 Therapy Services

Therapy Covered Services: Physical, occupational and speech/language services are provided for clients because of illness, disability or infirmity and in accordance with a plan established by a physician and reviewed by the physician every 90 days. Payment may be made for therapy services provided by:

- a) A physical, speech or occupational therapist who is qualified as follows:

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENTS

Section 140.457 Therapy Services (Cont'd)

- 1) A physical therapist must be licensed by the Department of Professional Regulation.
- 2) A speech/language therapist must be licensed by the Illinois Department of Professional Regulation.
- 3) An occupational therapist must be licensed by the Department of Professional Regulation.

b) A community health agency.

(Source: Added at 14 Ill. Reg. _____, effective _____)

Section 140.458 Prior Approval for Therapy Services

- a) Prior approval is required for the provision of services by an independent speech/language, physical or occupational therapist or by a community health agency, unless:
 - 1) the individual is eligible for services under Medicare; or
 - 2) services are provided in accordance with initial treatment guidelines outlined in the provider manual; or
 - 3) the individual has been hospitalized within the past 30 days and was, while hospitalized, receiving therapy services; or
 - 4) therapy services are being provided as a result of a Healthy Kids diagnosis and referral.
- b) Approval will be granted when, in the judgement of a consulting physician and/or professional staff of the Department, the services are medically necessary and appropriate to meet the individual's medical needs.
- c) The decision to approve or deny a request for prior approval will be made within 21 days of the date the request and all necessary information is received.

(Source: Added at 14 Ill. Reg. _____, effective _____)

DEPARTMENT OF PUBLIC AID

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

Section 140.459 Payment for Therapy Services

Therapy services shall be paid at an all-inclusive per half-hour rate which shall be the lower of:

- a) The providers usual and customary charge for services:
of
- b) The maximum reimbursement established by the
Department.

(Source: Added at 14 Ill. Reg. _____, effective _____)

- | 1) <u>Heading of the Part: Retailers' Occupation Tax</u> | 2) <u>Code Citation: 86 Ill. Adm. Code 130</u> | 3) <u>Section Numbers:</u> | <u>Proposed Action:</u> |
|--|--|----------------------------|-------------------------|
| | | 130.101 | Amendment |
| | | 130.120 | Amendment |
| | | 130.210 | Amendment |
| | | 130.305 | Amendment |
| | | 130.320 | Amendment |
| | | 130.321 | New Section |
| | | 130.325 | Amendment |
| | | 130.330 | Amendment |
| | | 130.335 | Amendment |
| | | 130.345 | Amendment |
| | | 130.350 | Amendment |
| | | 130.401 | Amendment |
| | | 130.405 | Amendment |
| | | 130.415 | Amendment |
| | | 130.425 | Amendment |
| | | 130.430 | Amendment |
| | | 130.435 | Amendment |
| | | 130.440 | Amendment |
| | | 130.501 | Amendment |
| | | 130.502 | New Section |
| | | 130.510 | Amendment |
| | | 130.530 | Amendment |
| | | 130.535 | Amendment |
| | | 130.540 | Amendment |
| | | 130.605 | Amendment |
| | | 130.701 | Amendment |
| | | 130.901 | Amendment |
| | | 130.905 | Amendment |
| | | 130.910 | Amendment |
| | | 130.1401 | Amendment |
| | | 130.1405 | Amendment |
| | | 130.1410 | Repeal |
| | | 130.1415 | Amendment |
| | | 130.1420 | Amendment |
| | | 130.1501 | Repeal |
| | | 130.1505 | Amendment |
| | | 130.1701 | Amendment |
| | | 130.1920 | Amendment |
| | | 130.1930 | Amendment |
| | | 130.1950 | Amendment |
| | | 130.1951 | Amendment |
| | | 130.1955 | Amendment |
| | | 130.1970 | Amendment |

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

130.1980 Amendment
 130.1990 Amendment
 130.2005 Amendment
 130.2007 Amendment
 130.2008 New Section
 130.2010 Amendment
 130.2035 Amendment
 130.2040 Amendment
 130.2055 Amendment
 130.2060 Amendment
 130.2075 Amendment
 130.2080 Amendment
 130.2085 Amendment
 130.2090 Amendment
 130.2105 Amendment
 130.2115 Amendment
 130.2140 Amendment
 130.2145 Amendment
 130.2150 Amendment
 130.2165 Amendment
 130.Illustration A New Section

4) Statutory Authority: Ill. Rev. Stat. 1989, ch. 120, pars. 440 et seq.

5) A Complete Description of the Subjects and Issues Involved: This rulemaking implements the Retailers' Occupation Tax aspects of tax reform. It changes the rate, base and collection of tax to conform to current law (P.A. 85-1135 and P.A. 86-928). The provisions of P.A. 85-1222 are implemented for quarterly returns. The air common carrier exemption added by P.A. 86-244 is also added to the rules, as are the provisions of P.A. 86-252 which exempt farm machinery and equipment used in State and Federal agricultural programs. Rules concerning certificates of registration are amended to implement the provisions of P.A. 86-383. The use of drive-away decals in automobile purchases is amended to reflect the adoption of P.A. 86-444 and P.A. 86-953. Rules governing returns, penalties and photoprocessing have been amended in response to P.A. 86-905. The Department's rules on bulk sales have been amended to reflect the provisions of P.A. 86-953. In addition to modifications in response to legislation, the rules are amended to reflect the Supreme Court decision in *Van's Material Company v. Department of Revenue*, concerning the Court's decision that manufacturing machinery and equipment does not require a fixed manufacturing location to qualify for the exemption. Section 130.330 has been amended to reflect the decision of the Circuit Court of Macon County in *Macon County Material, Inc. v. Illinois Department of Revenue*, NO. 80-TX-10. Section 130.325 is amended to reflect the fact that repair or replacement parts for exempt graphic arts machinery and equipment are also exempt. Section 130.401 is amended to state an example of a procedure which may be used by a taxpayer

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

changing from the gross sales to the gross receipts method of filing returns. Section 130.501 is amended to reflect the requirements of the Department's present monthly return, Form ST-1. A number of non-substantive amendments have also been proposed to conform the rules to the requirements of the Secretary of State, to delete outdated provisions and to enhance the readability of the rules.

- 6) Will this proposed rule replace an emergency rule currently in effect? No
 7) Does this rulemaking contain an automatic repeal date? Yes ☒ No ☐
 8) Does this proposed amendment contain incorporations by reference? No
 9) Are there any other proposed amendments pending on this Part? No
 10) Statement of Statewide Policy Objectives: The rulemaking neither creates nor expands any State mandates.
 11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rule may submit them in writing by no later than 45 days after publication of this notice to:

R. Dale Yung
 Administrator
 Legal Services Bureau
 Illinois Department of Revenue
 101 West Jefferson
 Springfield, Illinois 62794
 Phone: (217) 782-6336

12) Initial Regulatory Flexibility Analysis:

- A) Date rule was submitted to the Small Business Office of the Department of Commerce and Community Affairs: November 21, 1990
 B) Types of small businesses affected: Any small business which makes sales of tangible personal property at retail.
 C) Reporting, bookkeeping or other procedures required for compliance: General bookkeeping and retail filing requirements applicable to other retailers and service men.
 D) Types of professional skills necessary for compliance: Bookkeeping and accounting.

The full text of the Proposed Amendment(s) begins on the next page:

NOTICE OF PROPOSED AMENDMENTS

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 130
RETAILERS' OCCUPATION TAX

SUBPART A: NATURE OF TAX

Section	Character and Rate of Tax
130.101	Responsibility of Trustees, Receivers, Executors or Administrators
130.115	Occasional Sales
130.110	Sale of Used Motor Vehicles by Leasing or Rental Business
130.111	Habitual Sales
130.115	Nontaxable Transactions
130.120	

SUBPART B: SALE AT RETAIL

Section	
130.201	The Test of a Sale at Retail
130.205	Sales for Transfer Incident to Service
130.210	Sales of Tangible Personal Property to Purchasers for Resale
130.215	Further Illustrations
130.220	Sales to Lessors of Tangible Personal Property

SUBPART C: CERTAIN STATUTORY EXEMPTIONS

Section	
130.305	Farm Machinery and Equipment
130.310	Food, Drugs, Medicines and Medical Appliances
130.315	Fuel Sold for Use in Vessels on Rivers Bordering Illinois
130.320	Gasohol
130.321	Fuel Used by Air Common Carriers in International Flights
130.325	Graphic Arts Machinery and Equipment Exemption
130.330	Manufacturing Machinery and Equipment
130.335	Pollution Control Facilities
130.340	Rolling Stock
130.345	Oil Field Exploration, Drilling and Production Equipment
130.350	Coal Exploration, Mining, Off Highway Hauling, Processing, Maintenance and Reclamation Equipment

SUBPART D: GROSS RECEIPTS

Section	
130.401	Meaning of Gross Receipts
130.405	How to Avoid Paying Tax on State or local Tax Passed on to the Purchaser
130.410	Cost of Doing Business Not Deductible
130.415	Transportation and Delivery Charges
130.420	Finance or Interest Charges--Penalties--Discounts
130.425	Traded-In Property
130.430	Deposit or Prepayment on Purchase Price
130.435	State and Local Taxes Other Than Retailers' Occupation Tax

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

130.440	Penalties
130.445	Federal Taxes
130.450	Installation, Alteration and Special Service Charges

SUBPART E: RETURNS

Section	Monthly Tax Returns--When Due--Contents
130.501	Quarterly Returns
130.502	Returns and How to Prepare
130.505	Annual Tax Returns
130.510	First Return
130.515	Final Returns When Business is Discontinued
130.520	Who May Sign Returns
130.525	Returns Covering More Than One Location Under Same Registration--Separate Returns for Separately Registered Locations
130.530	payment of the Tax, Including Quarter Monthly Payments in Certain Instances
130.535	Returns on a Transaction by Transaction Basis
130.540	Registrants Must File a Return for Every Return Period
130.545	Filing of Returns for Retailers by Suppliers Under Certain Circumstances
130.550	Prepayment of Retailers' Occupation Tax on Motor Fuel
130.551	Vending Machine Information Returns
130.555	Verification of Returns
130.560	

SUBPART F: INTERSTATE COMMERCE

Section	Preliminary Comments
130.601	Sales of Property Originating in Illinois
130.605	Sales of Property Originating in Other States
30.610	

SUBPART G: CERTIFICATE OF REGISTRATION

Section	General Information on Obtaining a Certificate of Registration
1130.701	Procedure in Disputed Cases Involving Financial Responsibility
1130.705	Requirements
130.710	Procedure When Security Must be Forfeited
130.715	Sub-Certificates of Registration
130.720	Separate Registrations for Different Places of Business of Same Taxpayer Under Some Circumstances
130.725	Display
130.730	Replacement of Certificate
130.735	Certificate Not Transferable
130.740	Certificate Required For Mobile Vending Units
130.745	Revocation of Certificate

SUBPART H: BOOKS AND RECORDS

Section

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

130.801 General Requirements
 130.805 What Records Constitute Minimum Requirement
 130.810 Records Required to Support Deductions
 130.815 Preservation and Retention of Records
 130.820 Preservation of Books During Pendency of Assessment Proceedings
 130.825 Department Authorization to Destroy Records Sooner Than Would Otherwise be Permissible

SUBPART I: PENALTIES AND INTEREST

Section
 130.901 Civil Penalties
 130.905 Interest
 130.910 Criminal Penalties

SUBPART J. BINDING OPINIONS

Section
 130.1001 When Opinions from the Department are Binding

SUBPART K: SELLERS LOCATED ON, OR SHIPPING TO, FEDERAL AREAS

Section
 130.1101 Definition of Federal Area
 130.1105 When Deliveries on Federal Areas Are Taxable
 130.1110 No Distinction Between Deliveries on Federal Areas and Illinois Deliveries Outside Federal Areas

SUBPART L: TIMELY MAILING TREATED AS TIMELY FILING AND PAYING

Section
 130.1201 General Information
 130.1205 Due Date that Falls on Saturday, Sunday or a Holiday

SUBPART M: LEASED PORTIONS OF LESSOR'S BUSINESS SPACE

Section
 130.1301 When Lessee of Premises Must File Return for Leased Department
 130.1305 When Lessor of Premises Should File Return for Leased Department
 130.1310 Meaning of "Lessor" and "Lessee" in this Regulation

SUBPART N: SALES FOR RESALE

Section
 130.1401 Seller's Responsibility to Determine the Character of the Sale at the Time of the Sale
 130.1405 Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale
 130.1410 Requirements for Certificates of Resale **(Repealed)**
 130.1415 Resale Number--When Required and How Obtained
 130.1420 Blanket Certificate of Resale **(Repealed)**

SUBPART O: CLAIMS TO RECOVER ERRONEOUSLY PAID TAX

Section

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

130.1501 Claims for Credit--Limitations--Procedure
 130.1505 Disposition of Credit Memoranda by Holders Thereof
 130.1510 Refunds
 130.1515 Interest

SUBPART P: PROCEDURE TO BE FOLLOWED UPON SELLING OUT OR DISCONTINUING BUSINESS

Section
 130.1601 When Returns are Required After a Business is Discontinued
 130.1605 When Returns Are Not Required After Discontinuation of a Business
 130.1610 Cross Reference to Bulk Sales Regulation

SUBPART Q: NOTICE OF SALES OF GOODS IN BULK

Section
 130.1701 ~~General Information~~ Bulk Sales: Notices of Sales of Business Assets

SUBPART R: POWER OF ATTORNEY

Section
 130.1801 When Powers of Attorney May be Given
 130.1805 Filing of Power of Attorney With Department
 130.1810 Filing of Papers by Agent Under Power of Attorney

SUBPART S: SPECIFIC APPLICATIONS

Section
 130.1901 Addition Agents to Plating Baths
 130.1905 Agricultural Producers
 130.1910 Antiques, Curios, Art Work, Collectors' Coins, Collectors' Postage Stamps and Like Articles
 130.1915 Auctioneers and Agents
 130.1920 Barbers and Beauty Shop Operators
 130.1925 Blacksmiths
 130.1930 Chiroprodists, Osteopaths and Chiropractors
 130.1935 Computer Software
 130.1940 Construction Contractors and Real Estate Developers
 130.1945 Co-operative Associations
 130.1950 Dentists
 130.1951 Enterprise Zones
 130.1955 Farm Chemicals
 130.1960 Finance Companies and Other Lending Agencies - Installment Contracts - Repossessions
 130.1965 Florists and Nurserymen
 130.1970 Hatcheries
 130.1975 Operators of Games of Chance and Their Suppliers
 130.1980 Optometrists, Oculists and Opticians
 130.1985 Pawnbrokers
 130.1990 Peddlers, Hawkers and Itinerant Vendors
 130.1995 Personalizing Tangible Personal Property
 130.2000 Persons Engaged in the Printing, Graphic Arts or Related

NOTICE OF PROPOSED AMENDMENTS

- Occupations, and Their Suppliers
 Persons Engaged in Nonprofit Service Enterprises and in Similar Enterprises Operated As Businesses, and Suppliers of Such Persons
 Sales by Teacher-Sponsored Student Organizations
 Exemption Identification Numbers
 Sales by Nonprofit Service Enterprises
 Persons Who Rent or Lease the Use of Tangible Personal Property to Others
- 130.2015 Persons Who Repair or Otherwise Service Tangible Personal Property
 130.2020 Physicians and Surgeons
 130.2025 Picture-Framers
 130.2030 Public Amusement Places
 130.2035 Registered Pharmacists and Druggists
 130.2040 Retailers of Clothing
 130.2045 Retailers on Premises of the Illinois State Fair, County Fairs, Art Shows, Flea Markets and the Like
 130.2050 Sales and Gifts By Employers to Employees
 130.2055 Sales by Governmental Bodies
 130.2060 Sales of Alcoholic Beverages, Motor Fuel and Tobacco Products
 130.2065 Sales of Automobiles for Use In Demonstration
 130.2070 Sales of Containers, Wrapping and Packing Materials and Related Products
 130.2075 Sales To Construction Contractors, Real Estate Developers and Speculative Builders
 130.2080 Sales to Governmental Bodies, Foreign Diplomats and Consular Personnel
 130.2085 Sales to or by Banks, ~~and~~ Savings and Loan Associations and Credit Unions
 130.2090 Sales to Railroad Companies
 130.2095 Sellers of Gasohol, Coal, Coke, Fuel Oil and Other Combustibles
 130.2100 Sellers of Feeds and Breeding Livestock
 130.2105 Sellers of Newspapers, Magazines, Books, Sheet Music and Phonograph Records and their Suppliers
 130.2110 Sellers of Seeds and Fertilizer
 130.2115 Sellers of Machinery, Tools and the Like
 130.2120 Suppliers of Persons Engaged in Service Occupations and Professions
 130.2125 Trading Stamps and Discount Coupons
 130.2130 Undertakers and Funeral Directors
 130.2135 Vending Machines
 130.2140 Vendors of Curtains, Slip Covers, Floor Covering and Other Similar Items made to Order
 130.2145 Vendors of Meals
 130.2150 Vendors of Memorial Stones and Monuments
 130.2155 Vendors of Signs
 130.2156 Vendors of Steam
 130.2160 Vendors of Tangible Personal Property Employed for Premiums, Advertising, Prizes, Etc.
 130.2165 Veterinarians

NOTICE OF PROPOSED AMENDMENTS

130.2170 Warehousemen

130. ILLUSTRATION A: Examples of Tax Exemption Cards

AUTHORITY: Implementing the Illinois Retailers' Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, pars. 440 et seq.) and authorized by Section 39b3 of the Civil Administrative Code of Illinois (Ill. Rev. Stat. 1989, ch. 127, par. 39b3).

SOURCE: Adopted July 1, 1933; amended at 2 Ill. Reg. 50, p. 71, effective December 10, 1978; amended at 3 Ill. Reg. 12, p. 4, effective March 19, 1979; amended at 3 Ill. Reg. 13, pp. 93 and 95, effective March 25, 1979; amended at 3 Ill. Reg. 23, p. 164, effective June 3, 1979; amended at 3 Ill. Reg. 25, p. 229, effective June 17, 1979; amended at 3 Ill. Reg. 44, p. 193, effective October 19, 1979; amended at 3 Ill. Reg. 46, p. 52, effective November 2, 1979; amended at 4 Ill. Reg. 24, pp. 520, 539, 564 and 571, effective June 1, 1980; amended at 5 Ill. Reg. 818, effective January 2, 1981; amended at 5 Ill. Reg. 3014, effective March 11, 1981; amended at 5 Ill. Reg. 12782, effective November 2, 1981; amended at 6 Ill. Reg. 2860, effective March 3, 1982; amended at 6 Ill. Reg. 6780, effective May 24, 1982; codified at 6 Ill. Reg. 8229; recodified at 6 Ill. Reg. 8999; amended at 6 Ill. Reg. 15225, effective December 3, 1982; amended at 7 Ill. Reg. 7990, effective June 15, 1983; amended at 8 Ill. Reg. 5319, effective April 11, 1984; amended at 8 Ill. Reg. 19062, effective September 26, 1984; amended at 10 Ill. Reg. 1937, effective January 10, 1986; amended at 10 Ill. Reg. 12067, effective July 1, 1986; amended at 10 Ill. Reg. 19538, effective November 5, 1986; amended at 10 Ill. Reg. 19772, effective November 5, 1986; amended at 11 Ill. Reg. 4325, effective March 2, 1987; amended at 11 Ill. Reg. 6252, effective March 20, 1987; amended at 11 Ill. Reg. 18284, effective October 27, 1987; amended at 11 Ill. Reg. 18767, effective October 28, 1987; amended at 11 Ill. Reg. 19138, effective October 29, 1987; amended at 11 Ill. Reg. 19696, effective November 23, 1987; amended at 12 Ill. Reg. 5652, effective March 15, 1988; emergency amendments at 12 Ill. Reg. 14401, effective September 1, 1988, for a maximum of 150 days, modified in response to an objection of the Joint Committee on Administrative Rules at 12 Ill. Reg. 19531, effective November 4, 1988, not to exceed the 150 day time limit of the original rulemaking; emergency expired January 29, 1989; amended at 13 Ill. Reg. 11824, effective June 29, 1989; amended at 14 Ill. Reg. 241, effective December 21, 1989; amended at 14 Ill. Reg. 872, effective January 1, 1990; amended at 14 Ill. Reg. 15463, effective September 10, 1990; amended at 14 Ill. Reg. 16028, effective September 18, 1990; amended at 11 Ill. Reg. _____, effective _____.

NOTE: Capitalization denotes statutory language.

SUBPART A: NATURE OF THE TAX

Section 130.101 Character and Rate of Tax

NOTICE OF PROPOSED AMENDMENTS

The effective rate from January 1, 1985, through December 31, 1989, is 5%. On and after January 1, 1990, the effective rate from July 1, 1987, through September 30, 1989, is 4 1/4% and the effective rate after September 30, 1989, is 4% is 6.25%.

c) Effective Date of New Taxes

When something that has been exempted becomes taxable as to sales that are made on and after some particular date, the date of sale for this purpose shall be deemed to be the date of the delivery of the property. This is true even if such delivery is made under a contract that was entered into before the effective date of the new tax.

d) Relation of Retailers' Occupation Tax to Use Tax

The Retailers' Occupation Tax is an occupation tax whose legal incidence is on the seller, rather than on the purchaser. However, with the enactment of the Use Tax Act in 1955 (Ill. Rev. Stat. 1979 1989, ch. 120, pars. 439.1 et seq.), the retailer became a tax collector under that Act and is required to comply with the bracket systems or tax collection schedules prescribed in the Department's Use Tax Regulations for the collection of the Use Tax by retailers from users. There no longer is any occasion for the retailer to shift the burden of the Retailers' Occupation Tax since he will reimburse himself for his Retailers' Occupation Tax liability by collecting the Use Tax from his customers.

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.120 Nontaxable Transactions

The tax does not apply to receipts from sales:

- Of intangible personal property, such as shares of stocks, bonds, evidences of interest in property, corporate or other franchises and evidences of debt;
- Of real property, such as lands and buildings that are permanently attached to the land;
- Of tangible personal property for purposes of resale in any form as tangible personal property, provided that the purchaser (except in the case of an out-of-State purchaser who will always resell and deliver the property to his customers outside Illinois) has an active registration number or active resale number from the Department and gives such number to the vendor in connection with certifying to the vendor that the sale to such purchaser is nontaxable on

NOTICE OF PROPOSED AMENDMENTS

The Retailers' Occupation Tax Act (The Act) (Ill. Rev. Stat. 1989, ch. 120, pars. 440 et seq.) imposes a tax upon persons engaged in this State in the business of selling tangible personal property to purchasers for use or consumption. The tax is measured by the seller's gross receipts from such sales made in the course of such business. (For further information concerning "Gross Receipts", see Subpart D of this Part.)

a) How to Determine Effective Rate

- For the purposes of the Retailers' Occupation Tax Act, any tax liability incurred in respect to a sale of tangible personal property made in the regular course of business shall be computed by applying, to the gross receipts from such sale, the tax rate in effect as of the date of delivery of such property, provided that if delivery occurs after the tax rate changes, in a transaction in which receipts were received before the date of the rate change and tax was paid on such receipts when received by the seller in accordance with Section 130.430 of this Part at the rate which was in effect when the seller received such receipts, no additional tax will be due or credit allowed because of the delivery of the property occurring after the rate changes.

- Furthermore, in the case of sales of building materials to real estate improvement construction contractors for use in performing construction contracts for third persons, if such property is delivered to the contractor after the effective date of a rate increase but will be used in performing a binding construction contract which was entered into before the effective date of the increase and under which the contractor is legally unable to shift the burden of the tax rate increase to his customer, the applicable tax rate will be the rate which was in effect before the effective date of the rate increase. Before a supplier may deliver materials to a construction contractor after the effective date of a tax rate increase at the rate which was in effect prior thereto, the purchasing contractor must give such supplier a written, signed certification stating that specifically described materials are being purchased for use in performing a binding contract which was entered into before the effective date of the rate increase (specifying such date) and under which the contractor is legally unable to shift the burden of the tax rate increase to his customer, identifying the construction contract in question by its date and by naming the contractor's construction work involved, and by giving the location on the job site where the construction contract is being performed or is to be performed.

b) Tax Rate in Effect

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

the ground of being a sale for resale (see Subparts B and N of this Part);

- d) of personal services, where rendered as such (see various rules relating to particular service occupations); however, for information concerning the tax on persons engaged in the business of making sales of service, see the Regulations pertaining to the Service Occupation Tax Act (86 Ill. Adm. Code 140);
- e) which are within the protection of the Commerce Clause of the Constitution of the United States (see Subpart F of this Part);
- f) which are isolated or occasional (see Section 130.110 of this Subpart);
- g) of newspapers and magazines (see Section 130.2105 of this Part);
- h) which are made to any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes, or any not-for-profit corporation, society, association, foundation, institution or organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years of age or older (see Section 130.2005 of this Part);
- i) which are made to any governmental body (see Section 130.2080 of this Part);
- j) of pollution control facilities (see Section 130.335 of this Part);
- k) of fuel consumed or used in the operation of ships, barges or vessels which are used primarily in or for the transportation of property or the conveyance of persons for hire on rivers bordering on this State if such fuel is delivered by the seller to the purchaser's barge, ship or vessel while it is afloat upon such bordering river (see Section 130.315 of this Part);
- l) of tangible personal property to interstate carriers for hire for use as rolling stock moving in interstate commerce (see Section 130.340 of this Part);
- m) of a motor vehicle in this State to a nonresident even though such motor vehicle is delivered to such nonresident in this State, if such motor vehicle is not to be titled in this State, and if a driveway decal permit is issued to such motor vehicle as provided in Section 3-601(4) 3-603 of the Illinois Vehicle Code (Ill. Rev. Stat. 1979 1989, ch. 95 1/2, par. 3-601(4) 3-603, or if the nonresident purchaser has vehicle registration plates to transfer to the

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

motor vehicle upon returning to his home state;

- n) of merchandise in bulk when sold from a vending machine for 1¢ (see Section 130.2135 of this Part);
- o) of food and beverages by a person who is the recipient of a grant or contract under Title VII of the Older Americans Act of 1965 (Title 42, USC 3021) and serves meals to participants in the Federal Nutrition Program for the Elderly in return for contributions established in amount by the individual participant pursuant to a schedule of suggested fees as provided for in the Federal Act, ~~---this paragraph (4) is effective October 17, 1974;~~
- p) of farm chemicals (see Section 130.1955 of this Part);
- q) of ~~manufacture's~~ manufacturing machinery and equipment that qualifies for exemption under provisions of Section 130.330 of this Part, ~~During the period that this exemption is being phased-in only the amount permitted by law may be excluded;~~
- r) of services included in gross receipts for purposes of the Retailers' Occupation Tax and which are designated mandatory service charges by vendors of meals provided that all of the proceeds of the service charge are in fact turned over to the employees who would normally have received tips had the service charge policy not been introduced. Service charges which are used to fund or pay wages, labor costs, employee benefits or employer costs of doing business are taxable gross receipts;
- s) OF ANY PETROLEUM PRODUCT, ~~ON AND AFTER SEPTEMBER 17, 1982, IF THE SELLER IS PROHIBITED BY FEDERAL LAW FROM CHARGING TAX TO THE PURCHASER;~~
 - 1) For example, federal law prohibits sellers from charging tax to ~~Amtrak and Genrail~~ when ~~these systems~~ it purchases petroleum products. However, federal law does not relieve the seller of Retailers' Occupation Tax liability in these transactions. For that reason, the exemption set out ~~above--at in this subsection(s)--of this Section~~ is necessary to relieve the seller of Retailers' Occupation Tax liability when making sales of petroleum products to Amtrak and Genrail.
 - 2) The nontaxable transaction set out above at ~~Subsection(s) of this Section~~ is also applicable to local Retailers' Occupation Taxes imposed by municipalities, counties, the Regional Transportation Authority and the Metro-East Mass Transit District. However, these local taxes may be reimposed on this otherwise

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

THE ENTERPRISE FOR THE PURPOSE OF RESALE BY THE ENTERPRISE (See Section 130.2008):

rentable transaction by municipal, county or Metro-East Mass transit district ordinance or by Regional Transportation Authority resolution.

cc) OF LEGAL TENDER, CURRENCY, MEDALLIONS, OR GOLD OR SILVER COINAGE ISSUED BY THE STATE OF ILLINOIS, THE GOVERNMENT OF THE UNITED STATES OF AMERICA OR THE GOVERNMENT OF ANY FOREIGN COUNTRY AND BULLION;

dd) OF OIL FIELD EXPLORATION, DRILLING AND PRODUCTION EQUIPMENT COSTING \$250 OR MORE (see Section 130.345);

ee) OF PHOTOPROCESSING MACHINERY AND EQUIPMENT, INCLUDING REPAIR AND REPLACEMENT PARTS THEREFOR (see Section 130.2000);

ff) OF COAL EXPLORATION, MINING, OFF HIGHWAY HAULING, PROCESSING, MAINTENANCE AND RECLAMATION EQUIPMENT COSTING \$250 OR MORE, INCLUDING REPLACEMENT PARTS AND EQUIPMENT COSTING \$250 OR MORE (see Section 130.350), AND

gg) OF FUEL AND PETROLEUM PRODUCTS SOLD TO OR USED BY AN AIR COMMON CARRIER, CERTIFIED BY THE CARRIER TO BE USED FOR CONSUMPTION, SHIPMENT OR STORAGE IN THE CONDUCT OF ITS BUSINESS AS AN AIR COMMON CARRIER, FOR A FLIGHT DESTINED FOR A DESTINATION OUTSIDE THE UNITED STATES (Section 2 of the Act) (see Section 130.321).

(Source: Amended at Ill. Reg. , effective)

SUBPART B: SALE AT RETAIL

130.210 Sales of Tangible Personal Property to Purchasers for Resale

a) The sale of tangible personal property to a purchaser for the purpose of resale in any form as tangible personal property, to the extent not first subjected to a use for which it was purchased, is not subject to Retailers' Occupation Tax.

b) Sales of tangible personal property, which property, to the extent not first subjected to a use for which it was purchased, as an ingredient or constituent, goes into and forms a part of tangible personal property subsequently the subject of a "sale at retail", are not sales at retail as defined in the Act, provided that the property purchased is deemed to be purchased for the purpose of resale, despite first being used, to the extent to which it is resold as an ingredient of an intentionally produced product or byproduct of manufacturing. For this purpose, slag produced as an incident to manufacturing pig iron or steel and sold is considered to be an intentionally produced byproduct of manufacturing.

c) However, such sales for resale cannot be made tax-free unless the

t) OF FARM MACHINERY AND EQUIPMENT, BOTH NEW AND USED AND INCLUDING THAT MANUFACTURED ON SPECIAL ORDER, CERTIFIED BY THE PURCHASER TO BE USED PRIMARILY FOR PRODUCTION AGRICULTURE, OR STATE OR FEDERAL AGRICULTURAL PROGRAMS, INCLUDING ANY INDIVIDUAL REPLACEMENT PART FOR SUCH MACHINERY AND EQUIPMENT AND INCLUDING IN THIS EXEMPTION, SUCH MACHINERY AND EQUIPMENT PURCHASED FOR LEASE (see Section 130.305);

u) OF DISTILLATION MACHINERY AND EQUIPMENT, WHICH MACHINERY AND EQUIPMENT IS CERTIFIED BY THE USER TO BE USED ONLY FOR THE PRODUCTION OF ETHYL ALCOHOL THAT WILL BE USED FOR CONSUMPTION AS A MOTOR FUEL OR AS A COMPONENT OF MOTOR FUEL FOR PERSONAL USE OF SUCH USER AND NOT SUBJECT TO SALE OR RESALE;

v) OF GRAPHIC ARTS MACHINERY AND EQUIPMENT, INCLUDING REPAIR AND REPLACEMENT PARTS THEREFOR (see Section 130.325);

w) AUTOMOBILES, AS DEFINED IN SECTION 2 OF THE AUTOMOBILE RENTING OCCUPATION AND USE TAX ACT (Ill. Rev. Stat. 1989, ch. 120, par. 1702), WHICH ARE USED FOR AUTOMOBILE RENTING AS DEFINED IN THE AUTOMOBILE RENTING OCCUPATION AND USE TAX ACT;

x) OF PERSONAL PROPERTY BY A TEACHER-SPONSORED STUDENT ORGANIZATION AFFILIATED WITH AN ELEMENTARY OR SECONDARY SCHOOL LOCATED IN ILLINOIS (see Section 130.2006);

y) OF THAT PORTION OF THE SELLING PRICE OF A PASSENGER CAR, THE SALE OF WHICH IS SUBJECT TO THE REPLACEMENT VEHICLE TAX OF THE ILLINOIS VEHICLE CODE (Ill. Rev. Stat. 1989, ch. 95 1/2, pars. 3-2001 et seq.);

z) OF PERSONAL PROPERTY TO AN ILLINOIS COUNTY FAIR ASSOCIATION FOR USE IN CONDUCTING, OPERATING OR PROMOTING THE COUNTY FAIR;

aa) OF PERSONAL PROPERTY TO ANY NOT-FOR-PROFIT MUSIC OR DRAMATIC ARTS ORGANIZATION WHICH ESTABLISHES THAT IT HAS RECEIVED AN EXEMPTION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (26 U.S.C.A. 501) AND WHICH IS ORGANIZED AND OPERATED FOR THE PRESENTATION OF LIVE PUBLIC PERFORMANCES OF MUSICAL OR THEATRICAL WORKS ON A REGULAR BASIS;

bb) OF PERSONAL PROPERTY BY A CORPORATION, SOCIETY, ASSOCIATION, FOUNDATION, INSTITUTION OR ORGANIZATION WHICH IS ORGANIZED AND OPERATED AS A NOT-FOR-PROFIT SERVICE ENTERPRISE FOR THE BENEFIT OF PERSONS 65 YEARS OF AGE OR OLDER IF SUCH PERSONAL PROPERTY WAS NOT PURCHASED BY

NOTICE OF PROPOSED AMENDMENTS

purchaser (except in the case of an out-of-State purchaser who will always resell and deliver the property to his customers outside Illinois) has an active registration number or active resale number from the Department and gives such number to suppliers in connection with certifying to any supplier that any sale to such purchaser is nontaxable because of being a sale for resale. Failure to present an active registration number or resale number and a certification to the seller that a sale is for resale creates a presumption that a sale is not for resale. This presumption may be rebutted by other evidence that all of the seller's sales are sales for resale, or that a particular sale is a sale for resale.

d) Except to the extent stated in Subsection (b) of this Section, tangible personal property, even though it is essential to the process of manufacturing or otherwise producing other tangible personal property that will be sold is, nevertheless, sold at retail (and not for resale within the meaning of the Act) if it is sold to a manufacturer or other producer who uses or consumes such property in the manufacturing or other production process, but does not physically incorporate such property into the tangible personal property which he manufactures or otherwise produces and sells.

e) Divisible Type of Sale. There can also be a divisible type of sale where the tangible personal property is bought partly for "use" and partly for "resale" in the first place. An example of this is the sale of coal and coke to a steel manufacturer who buys coal and coke partly to produce heat for "use" in the manufacturing operation, and partly to provide carbon as an ingredient of the steel as well as various byproducts which the purchasing manufacturer will sell. In this case, the coal and coke bought for "use" in the manufacturing operation are taxable, and the sale of the coal and coke which the purchaser bought to provide carbon is a nontaxable sale for resale.

(Source: Amended at ___ Ill. Reg. ___, effective _____)

SUBPART C: CERTAIN STATUTORY EXEMPTIONS

Section 130.305 Farm Machinery and Equipment

a) General: Notwithstanding the fact that the sales may be at retail, the Retailers' Occupation Tax does not apply to sales of machinery and equipment, both new and used and including that manufactured on special order, used or leased for use primarily in production agriculture or for use in State or Federal agricultural programs, including any individual replacement part for such machinery and equipment. ~~The exemption is phased in over a two-year period, 50% of the proceeds of a sale being exempt from September 1, 1980 through August 31, 1982, and 100% thereafter.~~

NOTICE OF PROPOSED AMENDMENTS

certify to the use of the equipment to obtain the exemption.

b) Production Agriculture is the raising of or the propagation of: LIVESTOCK, CROPS FOR SALE FOR HUMAN CONSUMPTION; CROPS FOR LIVESTOCK CONSUMPTION; THE PRODUCTION SEED STOCK GROWN FOR THE PROPAGATION OF FEED GRAINS AND THE HUSBANDRY OF ANIMALS OR, FOR THE PURPOSE OF PROVIDING A FOOD PRODUCT, INCLUDING THE HUSBANDRY OF BLOOD STOCK AS A MAIN SOURCE OF PROVIDING A FOOD PRODUCT. PRODUCTION AGRICULTURE ALSO INCLUDES ANIMAL HUSBANDRY, FLORICULTURE, HORTICULTURE AND VITICULTURE. (~~Ill. Rev. Stat.~~ 1983, ~~Ch.~~ 120, ~~par.~~ 44; Section 2 of the Act)

c) Horticulture means the business of producing vegetables, vegetable plants, nursery stock, including the operation of nurseries and orchards, but not the sale of plants by retail outlets which do not grow the plant stock.

d) Floriculture means the business of producing flowers, Christmas trees or other decorative trees, plants, shrubs, sod, including such operations as greenhouses but not the sale of plants by retail outlets which do not grow plant stock.

e) Viticulture means the business of growing grapes or operating vineyards.

f) Production Agriculture, with respect to crops, is limited to activities necessary in tilling the soil, planting, irrigating, cultivating, applying herbicide, insecticide or fertilizer, harvesting and drying of crops. Specialized food production operations which produce plants under controlled environments in growing media other than soil, qualify as production agriculture. Activities such as the clearing of land, mowing of fence rows, creation of ponds or drainage facilities are not included, nor are the operations involved in the storing or transporting of crops and produce. The processing of crops into food or other products is not production agriculture. With respect to the raising of or propagation of livestock and husbandry of animals, the animals must be domestic farm animals raised for profit. The raising of wild animals, game birds and house pets would not be considered to be production agriculture.

g) The transport, slaughter and processing of animals or animal food products are not considered to be production agriculture.

h) Farm machinery and equipment. The exemption applies only to items of farm machinery and equipment either new or used, certified by the purchaser to be used primarily for production agriculture or State or Federal agricultural programs, and including machinery and

equipment purchased for lease. Excluded from this exemption are motor vehicles required to be registered pursuant to the Illinois Motor Vehicle Code. Registered vehicles other than motor vehicles may qualify for the exemption if they are used primarily in production agriculture rather than in transportation or other nonexempt activities. The law exempts only the purchase and use of farm machinery and equipment used in production agriculture or State or Federal agricultural programs. Accordingly, no other type or kind of tangible personal property will qualify for the exemption.

i) Machinery means major mechanical machines or major components thereof contributing to the production agriculture process or used primarily in State or Federal agricultural programs. Farm machinery would include tractors, combines, balers, irrigation equipment, cattle and poultry feeders, but not improvements to real estate such as fences, barns, roads, grain bins, silos and confinement buildings. A rotary mower which would not qualify for exemption if used to mow ditches or fence rows, would qualify for exemption if primarily used to mow crops or ground cover grown on acreage in State or Federal agricultural programs. Certain machines qualify for the exemption if purchased by farmers directly from retailers, even though they are installed as realty improvements. Such machines include but are not limited to augers, grain dryers (heaters and fans), automated livestock feeder bunks (but not ordinary building materials), automatic stock waterers (powered by electricity or water pressure and built into a permanent plumbing system), and water pumps serving production areas, specialty heating or lighting equipment specifically required by the production process, i.e., ultraviolet lights, and special heaters for incubation. General heating, lighting and ventilation equipment does not qualify as farm machinery or equipment. A person (such as a plumbing contractor) who contracts to provide and install an exempt machine or equipment permanently into real estate must obtain an Exemption Certificate from the person purchasing the machine. The contractor must furnish certification to the seller, attaching the certificate of the purchaser in order to claim the exemption.

j) A tractor or other machinery which qualifies for the exemption may include options or accessories which are not farm equipment. However, these items must be installed and sold both as an integral part of the qualifying machine and in a single transaction.

k) Equipment means any independent device or apparatus separate from any machinery, but essential to production agriculture. Equipment does not include ordinary building materials to be permanently affixed to real estate. However, certain items of equipment can qualify for the exemption even though they are installed as realty improvements. Such items of equipment include, but are not limited

to, farrowing crates, gestation stalls, poultry cages, portable panels for confinement facilities and flooring used in conjunction with waste disposal machinery. Equipment used in farm management such as radios and office equipment, in repair and servicing of equipment, in security and fire protection, is not farm equipment; nor does the exemption apply to equipment used in farm maintenance, administration, selling, marketing or the exhibition of products. The exemption does include hand-operated equipment such as wheelbarrows, hoes, rakes, pitchforks and shovels so long as they are used in production agriculture as that term is defined in subsection (b) of this Section. Hand tools used in maintenance activities such as wrenches, pliers, wire stretchers, grease guns, hammers and screwdrivers are not used in production, and do not qualify for the exemption. Supplies, such as baling wire, baling twine, work gloves, boots, overalls, overalls and chemicals for effluent systems are not exempt.

l) New or used repair or replacement parts, necessary for the operation of the machine used in production agriculture or in State or Federal agricultural programs, qualify for the exemption. However, accessories or replacements not essential to the operation of the machinery itself, except when sold as an integral part of a qualified machine at the time of purchase, such as radios, tool or utility boxes, do not qualify for the exemption. Included in the repair or replacement parts category are: Batteries, tires, fan belts, mufflers, spark plugs, plow points, standard type motors and cutting parts. Consumable supplies such as fuel, grease, oil and anti-freeze are not repair or replacement parts.

m) Local Tax--Municipalities and counties may reimpose local taxes on farm machinery and equipment by ordinance, the RITA by resolution. The Metro-Bate County Supplementary and Water Commission Taxes may not be reimposed.

nn) Exemption certifications must be executed by the purchaser. The certificate must include the seller's name and address, the purchaser's name and address and a statement that the property purchased will be used primarily in production agriculture or in State or Federal agricultural programs. Retailers may accept Blanket certificates but have the responsibility to obtain and must maintain the certificates as a part of their books and records. Retailers are required to exercise good faith in accepting exemption certificates. If, however, a retailer reasonably believes that the purchaser will use farm machinery or equipment in production agriculture or in State or Federal agricultural programs and accepts the certificate in good faith and the purchaser does not, in fact, use the machinery or equipment in production agriculture or in State or Federal agricultural programs, the purchaser will be liable to the

NOTICE OF PROPOSED AMENDMENTS

Department for the tax. An item of farm machinery and equipment which is initially used primarily in production agriculture and which has been so used for less than one-half of its useful life, is converted to primarily nonexempt uses, will become subject to tax at the time of the conversion. Such tax will be collected on such portion of the price of the machinery and equipment as was excluded from tax at the time the sale or purchase was made.

ea) ~~Retailers of farm machinery and equipment are required to file the IRS Schedule Form RR-5947 with their monthly return for each month they have sales of exempt property.~~

en) Leasing. Farm machinery and equipment purchased for lease to be used by the lessee primarily in production agriculture or in State or Federal agricultural programs qualifies for the exemption. The lessor purchasing such equipment must certify that the equipment will be so used ~~primarily in production agriculture~~. Should a purchaser-lessee subsequently lease the machinery or equipment primarily to lessees who do not use it in a manner that would qualify for the exemption, the purchaser-lessee will become liable for the tax from which he was previously exempted.

eo) Custom farmers or special service operators, i.e., crop dusting, fertilizer spraying, combining or corn shelling, who provide a service-for-hire on farms other than their own which is an integral part of production agriculture may also claim the exemption if the equipment is used primarily in production agriculture.

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.320 Gasohol

~~Effective December 31, 1980, notwithstanding the fact that the sales may be at retail January 1, 1990, sales of "gasohol" (a motor fuel containing at least 10% alcohol which alcohol contains no more than 1.25% water by weight and is obtained from agricultural products or by-products) are subject to tax, based upon 70% of the proceeds of sales made prior to January 1, 1993, and to 100% of proceeds from sales made thereafter. Will be taxed according to the following rate schedule:~~

~~From December 31, 1980 through June 30, 1982-----0%~~

~~From July 1, 1982 through June 30, 1983-----1%~~

~~From July 1, 1983 through June 30, 1984-----2%~~

~~From July 1, 1984 through June 30, 1985-----3%~~

NOTICE OF PROPOSED AMENDMENTS

~~From July 1, 1985 and thereafter-----4%~~

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.321 Fuel Used by Air Common Carriers in International Flights

a) ~~NOTWITHSTANDING THE FACT THAT SALES MAY BE AT RETAIL, FUEL AND PETROLEUM PRODUCTS SOLD TO OR USED BY AN AIR COMMON CARRIER, CERTIFIED BY THE CARRIER TO BE USED FOR CONSUMPTION, SHIPMENT OR STORAGE IN THE CONDUCT OF ITS BUSINESS AS AN AIR COMMON CARRIER, FOR A FLIGHT DESTINED FOR A DESTINATION OUTSIDE THE UNITED STATES IS EXEMPT FROM TAX. (Section 2 of the Act)~~

b) ~~An air common carrier means a commercial air common carrier certified and authorized to conduct international flights involving passengers or cargo for hire, on a regularly-scheduled basis.~~

c) ~~Flights destined for a destination outside the United States include flights which originate in Illinois or have a stopover in Illinois and which may have intermediate stops at other locations in the United States prior to arriving at the destination outside the United States. In such situations, all fuel loaded for such a flight shall be considered to be exempt, notwithstanding the fact that a portion of the fuel will be consumed within the United States. If a flight is loaded with exempt fuel for an intended international flight, but for some reason the flight stops at an intermediate location in the United States and does not continue to the foreign destination, the fuel will be taxable.~~

d) ~~In general, exempt international fuel shall be treated in the same manner as bonded fuel with respect to the sale, accountability and eligibility of tax exemption.~~

e) ~~Exempt international fuel may be commingled with other jet fuel within the hydrant systems at qualifying airports. However, accurate records must be maintained with respect to the purchaser, gallonage of fuel loaded, flight number, aircraft tail number, ultimate foreign destination and intermediate stops.~~

(Source: Added at Ill. Reg. _____, effective _____)

Section 130.325 Graphic Arts Machinery and Equipment Exemption

a) General

~~Effective November 12, 1981, notwithstanding the fact that sales may be at retail, the Retailers' Occupation Tax does not apply to the sale of machinery and equipment, including repair and~~

NOTICE OF PROPOSED AMENDMENTS

replacement parts therefor, both new and used and including that manufactured on special order to be used primarily in graphic arts production. The exemption extends to purchases by lessors who will lease the property for use primarily in graphic arts production. ~~The exemption is phased in over a period of years on the same schedule applicable to the manufacturer's machinery and equipment exemption (see Section 130-330 of this Subpart). Taxpayers must certify the use of the equipment they are purchasing to their suppliers. (See Subsection (e) of this Regulation Section).~~

b) Graphic Arts Production

1) GRAPHIC ARTS PRODUCTION MEANS PRINTING BY ONE OR MORE OF THE COMMON PROCESSES OR GRAPHIC ARTS PRODUCTION SERVICES AS THOSE PROCESSES AND SERVICES ARE DEFINED IN MAJOR GROUP 27 OF THE U.S. STANDARD INDUSTRIAL CLASSIFICATION MANUAL. (Section 2 of the Act) The exemption includes printing by letterpress, lithography, gravure, screen, engraving and flexography and includes such printing trade services as typesetting, negative production, plate production, bookbinding, finishing, looseleaf binder production and other services set forth in Major Group 27. The exemption extends only to machinery and equipment used in the act of production. Accordingly, no other type or kind of tangible personal property will qualify for the exemption, even though it may be used primarily in the graphic arts business.

2) Machinery means major mechanical machines or major components of such machines contributing to graphic arts production. Equipment means any independent device or tool separate from any machinery but essential to the graphic arts production process; or any sub-unit or assembly comprising a component of any machinery or auxiliary, adjunct or attachment, or parts of machinery, ~~but shall not include parts which require periodic replacement in the course of normal operation not repair and replacement parts.~~ The exemption does not include hand tools, supplies, lubricants, adhesives or solvents, ink, chemicals, dyes, acids or solutions, fuels, electricity, steam or water, items of personal apparel such as gloves, shoes, glasses, goggles, coveralls, aprons, and masks, or such items as negatives, one-time use printing plates as opposed to multiple use cylinders or lithographic plates, dies, etc. which are expendable supplies. This exemption does not include the sale of materials to a purchaser who manufactures such materials into an otherwise exempted type of graphic arts machinery or equipment.

3) Machinery and equipment does not include foundations for or special purpose buildings to house or support graphic arts

machinery and equipment.

c) Primary Use

1) The law requires that machinery and equipment be used primarily in graphic arts production. Therefore, machinery which is used primarily in an exempt process and partially in a nonexempt manner, would qualify for the exemption. However, the purchaser must be able to establish adequate records that the machinery or equipment is used over 50% in an exempt manner in order to claim the deduction.

2) The fact that particular machinery or equipment may be considered essential to the conduct of the business of graphic arts production because its use is required by law or practical necessity does not, of itself, mean the machinery or equipment is used primarily in graphic arts production.

3) By way of illustration and not limitation, the following activities will generally be considered to constitute an exempt use:

A) Machinery and equipment to directly produce typesetting, negatives and plates including final photo-composition and color separation processes.

B) The use of machinery and equipment to transfer images or text from type or plates or image carriers to paper or other stock to be printed.

C) Equipment to collate, bind or finish the graphic arts product covered in ~~Paragraph~~ subsection (c)(2), above.

D) Large scale, fixed-position cameras used to photograph two dimensional copy to produce negatives or positives used in the production of plates.

4) By way of illustration and not limitation, the following activities will generally not be considered to be graphic arts production:

A) The use of machinery and equipment in general maintenance or repair work on production machinery or equipment.

B) The use of machinery or equipment to store, convey, handle or transport materials.

C) The use of machinery or equipment to place the printed product in the container package or wrapping in which such

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

property is normally sold to the ultimate consumer thereof.

- D) The use of machinery or equipment to gather information, photograph, transmit data, edit text, prepare drafts or copy or perform other date-related functions prior to final composition, typesetting, engraving or other preparation of the image carrier.
 - E) Xerographic or photocopying machines do not qualify for the exemption.
 - F) Word processing, text editing machinery or computerized equipment unless it is an integral part of a final graphic arts operation such as a computer-controlled typesetting machine or equivalent that is used primarily in graphic arts production.
 - G) Computers used to store data and generate text, maps, graphs or other print-out formats unless the product is an image carrier to be used to repetitively transfer images by printing. For example, a computer which generates an image which may later be reproduced by a graphic arts process would not qualify while a computer-controlled engraving system which produces printing cylinders and computer-controlled digital typesetting equipment would qualify.
 - H) The use of machinery or equipment in managerial, sales or other non-production, non-operational activities including disposal of waste, inventory control, production scheduling, purchasing, receiving, accounting, physical management, general communications, plant security, sales, marketing, product exhibition and promotion, or personnel recruitment, selection or training.
 - I) The use of machinery and equipment to prevent or fight fires or to protect employees, such as protective masks, gloves, coveralls and goggles or for safety, accident protection or first-aid even though such machinery or equipment may be required by law.
 - J) The use of machinery or equipment for general ventilation, heating, cooling, climate control or general illumination.
- 5) An item of machinery or equipment which initially is used primarily in graphic arts production and having been so used for less than one-half of the useful life is converted to primarily nonexempt uses, will become subject to the tax at the

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

time of the conversion. Such tax will be collected on such portion of the purchase price of the machinery or equipment as was excluded from tax at the time the sale or purchase was made.

d) Sales to Lessors of Graphic Arts Equipment

The statute provides for the purchase of graphic arts machinery and equipment by lessors who will lease such machinery and equipment for use in graphic arts production. Therefore, if the purchaser of the machinery or equipment leases the machinery and equipment to a lessee who uses it in an exempt manner, the sale to the purchaser-lessee will be exempt from tax. A supplier may exclude such sales from his taxable gross receipts provided that the purchaser-lessee provides to him a properly completed exemption certificate and the information contained therein would support an exemption if the sale were made directly to the lessee. Should a purchaser-lessee subsequently lease the machinery or equipment to a lessee who does not use it in an exempt manner that would qualify directly for the exemption, the purchaser-lessee will become liable for the tax from which he was previously exempted.

e) Exemption Certification

Purchasers wishing to claim the exemption must certify to their suppliers that the machinery and equipment will be used primarily for graphic arts production. Retailers must maintain such certificates in their books and records. The use of blanket certificates of exemption will be permitted. If a graphic arts producer or lessor purchases at retail from a vendor who is not registered to collect Illinois Use Tax, the purchaser must maintain a copy of the certification in his records to support the deduction taken on the return. The certificate must include the seller's name and address, the purchaser's name and address and a statement that the property purchased will be used primarily in graphic arts production.

f)

For the purpose of determining the portion of the proceeds or cost which may be excluded from tax, a sale of property will be deemed to be made as of the date of delivery of such property. If a single sale of property is made which calls for multiple deliveries unrelated to payments and a portion of the sold property is delivered when one fraction of the proceeds or cost is excludable and the remainder of the property is delivered when a different fraction of the proceeds or cost is excludable, the earliest date of delivery of any of the property will determine the portion of the proceeds or cost of the entire sale which may be excluded in computing the tax which is due on that entire sale. However, even when a contract provides for multiple deliveries, if a payment is closely related in time and quantity to the property delivered, the date of each

NOTICE OF PROPOSED AMENDMENTS

delivery will determine the portion of the proceeds or cost which may be excluded in computing the tax that is due on that payment.

(Source: Amended at Ill. Reg. _____, effective _____.)

Section 130.330 Manufacturing Machinery and Equipment

a) General. Notwithstanding the fact that the sales may be at retail, the Retailers' Occupation Tax does not apply to sales of machinery and equipment used primarily in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease. The exemption applies whether the sale or lease is made directly by the manufacturer or some other person. In certain cases purchases of machinery and equipment by a lessor will be exempt even though that lessor does not himself employ the machinery and equipment in an exempt manner. ~~The exemption is phased in over a six-year period beginning January 17, 1979.~~

b) Manufacturing and Assembling-

1) This exemption exempts from tax only machinery and equipment used in manufacturing or assembling tangible personal property for sale or lease. Thus, the use of machinery and equipment in any industrial, commercial or business activity which may be distinguished from manufacturing or assembling will not be an exempt use and such machinery and equipment will be subject to tax.

2) The manufacturing process is the production of any article of tangible personal property, whether such article is a finished product or an article for use in the process of manufacturing or assembling a different article of tangible personal property, by procedures commonly regarded as manufacturing, processing, fabricating or refining which changes some existing material or materials into a material with a different form, use or name. These changes must result from the process in question and be substantial and significant.

3) The process or activity must be commonly regarded as manufacturing. To be so regarded, it must be thought of as manufacturing by the general public. Generally, the scale, scope and character of a process or operation will be considered to determine if such process or operation is commonly regarded as manufacturing. ~~This limits "Manufacturing" to an operation at a fixed location or one of a series of operations each at a fixed location whereby a new article is produced.~~ Manufacturing includes such activities as processing, fabricating and refining.

NOTICE OF PROPOSED AMENDMENTS

4) Manufacturing does not include extractive industrial activities. Mining, ~~quarrying~~, logging, and drilling for oil, gas, and water neither produce articles of tangible personal property nor effect any significant or substantial change in the form, use or name of the materials or resources upon which they operate. The extractive process of quarrying does not constitute manufacturing. However, the activities subsequent to quarrying such as crushing, washing, sizing and blending will constitute manufacturing, and machinery and equipment used primarily therefor will qualify for the exemption, if the process results in the assembling of an article of tangible personal property with a different form, use or name than the material extracted.

5) The printing process is not commonly regarded as manufacturing and court decisions have found that printing is not manufacturing. Therefore, machinery and equipment used in any printing application will not qualify for exemption. This includes graphic arts, newspapers, books, etc. as well as other industrial or commercial applications. (However, see Section 130.325 for the Graphic Arts Machinery and Equipment Exemption.)

6) Agricultural, horticultural and related, similar or comparable activities, including commercial fishing, beekeeping, production of seedlings or seed corn, and the development of hybrid seeds, plants, or shoots, are not manufacturing or assembling and, accordingly, machinery and equipment used in such activities is subject to tax. (However, see Section 130.305 for the Farm Machinery and Equipment Exemption.)

7) The preparation of food and beverages by restaurants, food service establishments, and other retailers is not manufacturing.

8) Assembling means the production of any article of tangible personal property, whether such article is a finished product or an article for use in the process of manufacturing or assembling a different article of tangible personal property, by the combination of existing materials in a manner commonly regarded as assembling which results in a material of a different form, use or name.

9) Effective September 1, 1988, manufacturing includes photoprocessing if the products of photoprocessing are sold. Machinery and equipment which would qualify for exemption includes, but are not limited to, developers, dryers, enlargers, mounting machines, roll film splicers, film developing image makers, disc film opening and spindling devices, film indexers,

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

photographic paper exposure equipment, photographic paper developing machines, densitometers, print inspection devices, photo print/negative cut assembly stations, film sleeve insertion machines, negative image producers, film coating equipment, photo transparency mounters, processor rack sanitizers, photo print embossers, photo print mounting presses, graphic slide generators, chemical mixing equipment and paper exposure positioning and holding devices, etc. Cameras and equipment used to take pictures or expose film are not eligible as the photoprocessing begins after the film is exposed. Retail/net price calculation equipment and chemical reclamation equipment are not considered to be manufacturing machinery and equipment.

c) Machinery and Equipment.

- 1) The law exempts only the purchase and use of "machinery" and "equipment" used in manufacturing or assembling. Accordingly, no other type or kind of tangible personal property will qualify for the exemption, even though it may be used primarily in the manufacturing or assembling of tangible personal property for sale or lease.
- 2) Machinery means major mechanical machines or major components of such machines contributing to a manufacturing or assembling process: INCLUDING, MACHINERY AND EQUIPMENT USED IN THE GENERAL MAINTENANCE OR REPAIR OF SUCH EXEMPT MACHINERY AND EQUIPMENT OR FOR IN-HOUSE MANUFACTURE OF EXEMPT MACHINERY AND EQUIPMENT.
- 3) EQUIPMENT MEANS ANY INDEPENDENT DEVICE OR TOOL SEPARATE FROM ANY MACHINERY BUT ESSENTIAL TO AN INTEGRATED MANUFACTURING OR ASSEMBLING PROCESS: INCLUDING COMPUTERS USED PRIMARILY IN OPERATING EXEMPT MACHINERY AND EQUIPMENT IN A COMPUTER-ASSISTED DESIGN; COMPUTER-ASSISTED MANUFACTURING (CAD/CAM) SYSTEM, OR ANY SUB-UNIT OR ASSEMBLY COMPRISING A COMPONENT OF ANY MACHINERY OR AUXILIARY, ADJUNCT OR ATTACHMENT, PARTS OF MACHINERY, SUCH AS, TOOLS, DIES, JIGS, FIXTURES, PATTERNS AND MOLDS, OR ANY PARTS WHICH REQUIRE PERIODIC REPLACEMENT IN THE COURSE OF NORMAL OPERATION. THE EXEMPTION DOES NOT INCLUDE HAND TOOLS, SUPPLIES (SUCH AS RAGS, SWEEPING OR CLEANING COMPOUNDS), COOLANTS, LUBRICANTS, ADHESIVES, OR SOLVENTS, ITEMS OF PERSONAL APPAREL (SUCH AS GLOVES, SHOES, GLASSES, GOGGLES, COVERALLS, APRONS, MASKS, MASK AIR FILTERS, BELTS, HARNESES, OR HOLSTERS), COAL, FUEL OIL, ELECTRICITY, NATURAL GAS, ARTIFICIAL GAS, STEAM, REFRIGERANTS OR WATER. (Section 2 of the Act)
- 4) The exemption includes the sale of materials to a purchaser who manufactures such materials into an exempted type of machinery

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

or equipment or tools which such purchaser uses himself in the manufacturing of tangible personal property or leases to a manufacturer of tangible personal property. However, such purchaser must maintain adequate records clearly demonstrating the incorporation of such materials into exempt machinery and equipment.

- 5) Machinery and equipment does not include foundations for, or special purpose buildings to house or support, machinery and equipment.

d) Primary Use-

- 1) The law requires that machinery and equipment be used primarily in manufacturing or assembling. Therefore, machinery which is used primarily in an exempt process and partially in a non-exempt manner would qualify for exemption. However, the purchaser must be able to establish through adequate records that the machinery or equipment is used over 50 percent in an exempt manner in order to claim the deduction.
- 2) The fact that particular machinery or equipment may be considered essential to the conduct of the business of manufacturing or assembling because its use is required by law or practical necessity does not, of itself, mean that machinery or equipment is used primarily in manufacturing or assembling.
- 3) By way of illustration and not limitation, the following activities will generally be considered to constitute an exempt use:
 - A) The use of machinery or equipment to effect a direct and immediate physical change upon the tangible personal property to be sold;
 - B) The use of machinery or equipment to guide or measure a direct and immediate physical change upon the tangible personal property to be sold, provided such function is an integral and essential part of tuning, verifying, or aligning the component parts of such property;
 - C) The use of machinery or equipment to inspect, test or measure the tangible personal property to be sold where such function is an integral part of the production flow;
 - D) The use of machinery and equipment to convey, handle, or transport the tangible personal property to be sold within production stations on the production line or directly between such production stations or buildings within the

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

same plant;

E) The use of machinery or equipment to place the tangible personal property to be sold into the container, package, or wrapping in which such property is normally sold to the ultimate consumer thereof.

4) By way of illustration and not limitation, the following activities will generally not be considered to be manufacturing:

A) The use of machinery or equipment in the construction, reconstruction, alteration, remodeling, servicing, repairing, maintenance, or improvement of real estate;

B) The use of machinery or equipment in research and development of new products or production techniques, machinery, or equipment;

C) The use of machinery or equipment to store, convey, handle or transport materials or parts or sub-assemblies prior to their entrance into the production cycle;

D) The use of machinery or equipment to store, convey, handle or transport finished articles of tangible personal property to be sold or leased after completion of the production cycle;

E) The use of machinery or equipment to transport work in process, or semifinished goods, between plants;

F) The use of machinery or equipment in managerial, sales, or other nonproduction, nonoperational activities including disposal of waste, scrap or residue, inventory control, production scheduling, work routing, purchasing, receiving, accounting, fiscal management, general communications, plant security, sales, marketing, product exhibition and promotion, or personnel recruitment, selection or training;

G) The use of machinery or equipment to prevent or fight fires or to protect employees, such as protective equipment face masks, helmets, gloves, coveralls, and goggles or for safety, accident protection or first aid even though such machinery or equipment may be required by law;

H) The use of machinery or equipment for general ventilation, heating, cooling, climate control or general illumination, not required by the manufacturing process;

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

I) The use of machinery or equipment in the preparation of food and beverages by a retailer for retail sales, i.e., restaurants, vending machines, food service establishments, etc.

5) An item of machinery or equipment which initially is used primarily in manufacturing or assembling and having been so used for less than one-half of the useful life is converted to primarily nonexempt uses will become subject to tax at the time of the conversion. Such tax will be collected on such portion of the price of the machinery or equipment as was excluded from tax at the time the sale or purchase was made.

e) Product Use-

1) The statute requires that the product produced as a result of the manufacturing or assembling process be tangible personal property for sale or lease. Accordingly, a manufacturer or assembler who uses any significant portion of the output of his machinery or equipment, either for internal consumption or any other nonexempt use, or a lessor who leases otherwise exempt machinery and equipment to such a manufacturer or assembler, will not be eligible to claim the exemption on that machinery and equipment. No apportionment of production capacity between output for sale or lease and output for self-use will be permitted and no partial exemption for any item of machinery and equipment will be allowed.

2) The production of articles of tangible personal property for sale, a portion of which is diverted by the manufacturer thereof to use as sales samples or as the subjects of quality control testing which renders the articles unfit for sale, will nevertheless be deemed to be production for sale, provided such diversion represents only a small portion of the production of the articles of tangible personal property or of the sale of those articles.

3) Machinery and equipment used in the performance of a service, such as dry cleaning, is not used in the production of tangible personal property for sale and is thus taxable. However, a manufacturer or assembler who uses machinery and equipment to produce goods for sale or lease by himself or another, or to perform assembly or fabricating work for a customer who retains the manufacturer or assembler only for his services, will not be liable for tax on the machinery and equipment he uses as long as the goods produced either for himself or another are destined for sale or lease, rather than for use and consumption.

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

f) Sales to Lessors of Manufacturers-

1) For this exemption to apply, the purchaser need not himself employ the exempt machinery or equipment in manufacturing. If the purchaser leases that machinery or equipment to a lessee-manufacturer who uses it in an exempt manner, the sale to the purchaser-lessee will be exempt from tax. A supplier may exclude such sales from his taxable gross receipts provided the purchaser-lessee provides to him a properly completed exemption certificate and the information contained herein would support an exemption if the sale were made directly to the lessee-manufacturer.

2) Should a purchaser-lessee subsequently lease the machinery or equipment to a lessee who does not use it in a manner that would qualify directly for the exemption, the purchaser-lessee will become liable for the tax from which he was previously exempted.

g) Exemption Certificates-

1) The user of such machinery or equipment and tools shall prepare a certificate of exemption for each transaction stating facts establishing the exemption for that transaction and submit the certificate to the retailer. The certificates shall be retained by the retailer and shall be made available to the Department for inspection or audit. The Department shall prescribe the form of the certificate. If the user has an active registration or resale number, that number may be given in lieu of the prescribed certificate.

2) If a manufacturer or lessor purchases at retail from a vendor who is not registered to collect Illinois Use Tax, the purchaser must prepare and retain in his files, the completed exemption certificate. The exemption certificate shall be available to the Department for inspection or audit.

3) Form RR-602, Summary Schedule, must be filed with the monthly Retailer's Occupation Tax returns to establish the amount of deductions for that month.

4) A vendor who makes sales of machinery or equipment to a manufacturer or lessor of a manufacturer must collect Use Tax, and will owe Retailer's Occupation Tax, on that sale unless the purchaser certifies the exempt nature of the purchase to the vendor as set out above. The Summary Schedule, RR-602, must be submitted in lieu of taxes at the time the taxes are due.

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

h) Exclusion of Proceeds from Tax-

1) The exemption allows proceeds or costs of exempt machinery and equipment sales and purchases to be excluded from the base to which the tax rate is to be applied according to the following schedule:

Sales Made During Calendar Year	Portion of Price Which May Be Excluded from Tax
1979	---31.25%
1980	---31.25%
1981 to Aug. 31, 1981	-----56.25%
Sept. 1, 1981 to Dec. 31, 1982	-----31.25%
Jan. 1, 1983 to Dec. 31, 1983	-----56.25%
Jan. 1, 1984 to Dec. 31, 1984	-----81.25%
Jan. 1, 1985 and years subsequent	-----100%

2) For purposes of determining the portion of the proceeds of costs which may be excluded from tax, a sale of property will be deemed to be made as of the date of delivery of such property. If a single sale of property is made which calls for multiple deliveries unrelated to payments and a portion of the sold property is delivered when one fraction of the proceeds or costs is excludible and the remainder of the property is delivered when a different fraction of the proceeds or costs is excludible, the earliest date of delivery of any of the property will determine the portion of the proceeds or cost of the entire sale which may be excluded in computing the tax that is due on that entire sale. However, even when a contract provides for multiple deliveries, if a payment is closely related in time and quantity to the property delivered, the date of each delivery will determine the portion of the proceeds or cost which may be excluded in computing the tax that is due on that payment.

ih) Opinions and Rulings-

Informal ruling and opinion letters issued by the Department regarding the coverage and applicability of this exemption to specific devices will be maintained by the Department in Springfield. They will be available for public inspection and may be copied or reproduced at taxpayer's expense. Trade secrets or other confidential

NOTICE OF PROPOSED AMENDMENTS

information in such letters will be deleted prior to release to public access files.

(Source: Amended at ____ Ill. Reg. ____, effective ____)

Section 130.335 Pollution Control Facilities

- a) Notwithstanding the fact that the sales may be at retail, sales of pollution control facilities are exempt from the Retailers' Occupation Tax. This exemption extends to and includes the purchase of pollution control facilities by a contractor who retransfers the facilities to his customer in fulfillment of a contract to furnish such pollution control facilities to, and install them for, his customer. The phrase "pollution control facilities" means any system, method, construction, device or appliance appurtenant thereto sold or used or intended for the primary purpose of eliminating, preventing, or reducing air and water pollution as the term "pollution" is defined in the Environmental Protection Act (Ill. Rev. Stat. 1981, ch. 111 1/2, pars. 1001 et seq.), or for the primary purpose of treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without such treatment, pretreatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property. This exemption includes not only the pollution control equipment itself, but also replacement parts therefor, but does not extend to chemicals used in any such equipment, to fuel used in operating any such equipment nor to any other tangible personal property which may be used in some way in connection with such equipment, but which is not made a physical component an integral part of the equipment itself. If the purchaser or his contractor-installer buys an item that could reasonably qualify for exemption as a pollution control facility for use as a pollution control facility, the purchaser or his contractor-installer should certify this intended use of the item to the seller in order to relieve the seller of the duty of collecting and remitting the tax on the sale, but the purchaser who is buying the item in question allegedly for his use as a pollution control facility will be held liable for the tax by the Department if it is found that such purchaser does not use the item as a pollution control facility.

b) Low Sulfur Dioxide Emission Coal-Fueled Devices

- 1) Notwithstanding the fact that the sales may be at retail, sales of low sulfur dioxide emission coal-fueled devices are exempt from the Retailers' Occupation Tax. This exemption extends to and includes the purchase of such a device, or materials to construct such a device which are physically incorporated into the device, by a contractor who retransfers the device to his

NOTICE OF PROPOSED AMENDMENTS

customer in fulfillment of a contract to furnish such a device to, and install it for, his customer.

- 2) LOW SULFUR DIOXIDE EMISSION COAL-FUELED DEVICES MEANS ANY DEVICE SOLD OR USED OR INTENDED FOR THE PURPOSE OF BURNING, COMBUSTING OR CONVERTING LOCALLY AVAILABLE COAL IN A MANNER WHICH ELIMINATES OR SIGNIFICANTLY REDUCES THE NEED FOR ADDITIONAL SULFUR DIOXIDE ABATEMENT THAT WOULD OTHERWISE BE REQUIRED UNDER STATE OR FEDERAL AIR EMISSION STANDARDS which will be determined by evaluating the output of sulfur dioxide from the device and consultation with the Pollution Control Board to determine if the device meets their standards and could be certified as a low sulfur dioxide emission device. WITH RESPECT TO COAL GASIFICATION FACILITIES, SUCH DEVICES INCLUDE ALL MACHINERY, EQUIPMENT, STRUCTURES AND RELATED APPARATUS INCLUDING COAL-FEEDING EQUIPMENT DESIGNED TO CONVERT LOCALLY AVAILABLE COAL INTO A LOW SULFUR GASEOUS FUEL AND TO MANAGE ALL WASTE AND BY-PRODUCT STREAMS. (Ill. Rev. Stat. 1981, ch. 120, par. 440a-1 Section 1a-1 of the Act)

- 3) The exemption includes only the device and replacement parts. It does not extend to chemicals, catalysts, additives or fuels used in the combustion or conversion process. For devices which are not a part of a coal gasification facility, the exemption will not apply to buildings in which the device may be located, nor to machinery and equipment which may receive, store or process coal prior to its burning, combustion or conversion, nor to machinery and equipment used to distribute coal products, steam or energy from the process or remove waste products resulting from the process. For devices which are a part of a coal gasification facility the exemption will include all machinery, equipment, structures and related apparatus including coal-feeding equipment and equipment to manage waste and by-product streams. A device will qualify for the exemption even if it serves an industrial, manufacturing or other purpose which confers an economic benefit on the purchaser or is used for other purposes in addition to the burning, combusting or converting coal.
- 4) The device must use or be intended to use locally available coal, i.e., coal mined in Illinois.
- 5) Coal conversion includes a variety of processes which produce coal gas, liquid fuel or solid fuels. It does not encompass coal production or preparation techniques such as washing, crushing or pelletization of coal.
- 6) The device or the operation in which it is used must be subject

to State or Federal emission control standards and must, in its operation, eliminate or significantly reduce the need for supplementary sulfur dioxide abatement that would otherwise be required.

(Source: Amended at ___ Ill. Reg. ___, effective ___)

Section 130.345 Oil Field Exploration, Drilling and Production Equipment

a) General-

1) Notwithstanding the fact that the sales may be at retail, the Retailers' Occupation Tax Act does not apply to sales of (new or used), OIL FIELD EXPLORATION, DRILLING AND PRODUCTION EQUIPMENT COSTING \$250 OR MORE INCLUDING: RIGS AND PARTS THEREOF, INCLUDING ROTARY RIGS, CABLE TOOL RIGS AND WORKOVER RIGS, PIPE AND TUBULAR GOODS, INCLUDING CASING AND DRILL STRINGS, GASOLINE AND DIESEL ENGINES-USED-AS-POWER-SOURCES, PUMPS AND PUMP-JACK UNITS, STORAGE TANKS AND FLOW LINES, INCLUDING ANY INDIVIDUAL REPLACEMENT PART FOR SUCH OIL FIELD EXPLORATION, DRILLING AND PRODUCTION EQUIPMENT, WHICH REPLACEMENT PART COSTS IN EXCESS OF \$250, AND INCLUDING SUCH MACHINERY AND EQUIPMENT PURCHASED FOR LEASE AND EXCLUDING MOTOR VEHICLES REQUIRED TO BE REGISTERED PURSUANT TO THE ILLINOIS VEHICLE CODE, RETAILERS' OCCUPATION TAX-GRANTS-DE-IMPOSED-AT-THE-RATE-OF-4% (Ill. Rev. Stat., 1985 1987, ch. 120, par. 441 Section 2(i) of the Act).

2) Oil field exploration, drilling and production-

A) This ~~reduction~~ exemption applies only to equipment used primarily in oil field exploration, drilling and production. Use of the equipment in any other type of exploration, drilling or mineral production will not be a qualified use and such equipment will be subject to the full rate-of tax. The equipment used in drilling, production or exploration of minerals, coal or water is not a qualified use of such equipment and will be subject to the full rate of tax. Excluded from this ~~reduction~~ exemption are motor vehicles required to be registered pursuant to the Illinois Motor Vehicle Code (Ill. Rev. Stat. 1985 1989, ch. 95 1/2, par. 1-100 et seq.). Special mobile equipment other than motor vehicles may qualify for the ~~reduction~~ exemption if they are used primarily in oil field exploration, drilling or production. The ~~reduction~~ exemption does not include supplies (such as drilling mud, well cement, acid, chemicals or explosives), coolants, lubricants, adhesives, solvents, items of personal apparel (such as gloves, shoes, glasses, goggles, coveralls,

aprons, masks, mask air filters, belts, harnesses or holsters), coal, fuel oil, electricity, natural gas, artificial gas, steam, gasoline, diesel fuel, refrigerants, water or chemical additives to crude oil.

B) "Oil field exploration" means the search for oil or natural gas. Exploration includes: seismic studies, core testing and the drilling of test wells (wildcat wells).

C) "Drilling" means the act of boring a hole through which oil or gas may be produced if encountered in commercial quantities.

D) "production" means the act or process of producing oil or gas.

E) "Drilling rigs" include rotary, cable tool and work-over rigs and parts thereof.

F) "production lease" means the land described in a lease instrument on which drilling for the production of oil or gas occurs.

G) "pipe and tubular goods" include casing, drill strings, rods and wire rope. "Pipe and tubular goods" sold by the linear foot qualify for the reduction if the cost of the total length sold in an individual transaction or sale exceeds \$250.

H) "production equipment" includes gasoline, diesel and electric engines used as a power source, pumps and pump-jack units and parts thereof, storage tanks, flow lines and parts thereof located on the producing lease.

I) "Kits" means kits comprised of several parts which are ordered from a manufacturer, inventoried and sold by a retailer as a single item, and items, such as a pump, which are assembled by the retailer at the time of sale from components selected by the purchaser and which are sold as a unit. Kits will be treated as a single item for the purposes of the \$250 per individual item limitation.

b) Nonexempt Illustrations-

By way of illustration and not limitation, the following activities will not be considered oil field exploration, drilling, or use of production equipment:

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- 1) The use of equipment in the construction, reconstruction, alteration, remodeling, servicing, repairing, maintenance or improvement of real estate. Material, such as steel, concrete, rock and other building material, will not qualify for the exemption;
 - 2) the use of equipment in general maintenance or repair work on exploration, drilling or production equipment;
 - 3) the use of equipment in research and development for drilling or oil field production or exploration;
 - 4) the use of equipment off the production lease to store, convey, handle or transport oil;
 - 5) the use of equipment, trailers or structures in management, sales or other nonproduction, nonoperational activities including inventory control, production or drilling scheduling, purchasing, receiving, accounting, fiscal management, communications, security, marketing, product exhibition and promotion, personnel recruitment, selection or training;
 - 6) the use of equipment to prevent or fight fires, protective equipment such as face masks, helmets, gloves, coveralls, goggles, gas masks or for safety or accident protection or first-aid, even though such equipment may be required by law;
 - 7) the use of equipment for ventilation, heating or illumination not required by the exploration, drilling or production process.
- c) Sales to Lessors of Oil Field Exploration, Drilling and Production Equipment-
- 1) For the ~~reduction~~ exemption to apply, the purchaser need not, himself, employ the equipment in oil field exploration, drilling or production. If the purchaser leases that equipment to a lessee-explorer, driller or producer who uses it in a qualified manner, the sale to the purchaser-lessor will be eligible for the reduced rate of tax. A supplier may exclude such sales from his taxable gross receipts provided the purchaser-lessor provides to him a properly completed certificate and the information contained therein would support a ~~reduction~~ an exemption if the sale were made directly to the lessee-explorer or driller or producer.
 - 2) Should a purchaser-lessor subsequently lease the equipment to a lessee who does not use it in a manner that would qualify for the reduction, the purchaser-lessor will become liable for the tax which he previously did not pay.

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- a) ~~Local-Tax-~~
~~Local-taxes-are-imposed-on-oil-field-exploration,-drilling-and-production-equipment-~~
- ed) Certificates of Qualified Use
 - 1) Certificates must be executed by the purchaser at the time of purchase. The certificate must include the seller's name and address, the purchaser's name and address and a statement that the property purchased will be used for oil field exploration or oil field drilling or as oil field production equipment. Retailers may accept blanket certificates, but have the responsibility to obtain, and must maintain, all certificates as part of their books and records. An item of oil field production, oil field drilling or oil field exploration equipment, which is initially used in oil field production, oil field drilling or oil field exploration and having been so used for less than one-half of its useful life, if converted to nonqualified uses, will become subject to tax at the time of conversion. Such tax will be collected on the price of the equipment as was taxed at 0% or was exempt at the time the sale or lease was made.
 - 2) ~~Retailers-of-oil-field-exploration,-oil-field-drilling-or-oil-field-production-equipment-are-required-to-file-Schedule-RR-602-with-their-monthly-return-for-each-month-they-have-sales-of-such-equipment-~~

(Source: Amended at _____ Ill. Reg. _____, effective _____)

Section 130.350 Coal Exploration, Mining, Off Highway Hauling, Processing, Maintenance and Reclamation Equipment

- a) General. Notwithstanding the fact that the sales may be at retail, the Retailers' Occupation Tax Act does not apply to sales of coal exploration, mining, off highway hauling, processing, maintenance and reclamation equipment costing \$250.00 or more ~~shall-be-subject-to-Retailers'-Occupation-Tax-at-the-reduced-rate-of-0%~~. The ~~reduced rate-of-tax~~ exemption also applies to individual replacement parts for coal exploration, mining, off highway hauling, processing, maintenance and reclamation equipment when the replacement part costs \$250.00 or more. ~~Equipment~~ Equipment and parts sold by the linear foot or similar measurement qualify for the exemption if the cost of the total length sold in an individual transaction or sale exceeds \$250.00. The ~~reduced-rate-of-tax~~ exemption also applies to equipment and replacement parts costing \$250.00 or more purchased for lease if those items are used primarily (more than 50%) in the activities noted above. The ~~reduced-rate-of-tax~~ exemption does not

NOTICE OF PROPOSED AMENDMENTS

apply to motor vehicles required to be registered pursuant to the Illinois Vehicle Code. (Ill. Rev. Stat. 1985 1989, ch. 95 1/2, par. 1-100 et seq.)

1) This ~~request~~ exemption applies only to equipment used primarily in coal exploration, mining, off highway hauling, processing, maintenance and reclamation. Use of the equipment in any other exploration, mining, off highway hauling, processing, maintenance or reclamation will not qualify for this ~~particular~~ ~~request~~ ~~of-tax~~ exemption. Excluded from this ~~request~~ exemption are motor vehicles required to be registered pursuant to the Illinois Vehicle Code. Special mobile equipment other than motor vehicles may qualify for the ~~request~~ exemption if it is used primarily in coal exploration, mining, off highway hauling, processing, maintenance or reclamation. This ~~request~~ exemption does not include supplies (such as chemicals, rust inhibitors, adhesives and explosives), coolants, lubricants, items of personal apparel (such as gloves, shoes, hats, helmets, coveralls, masks, mask air filters, belts, harnesses or holsters) or fuel of any type.

2) "Coal Exploration" means the search for coal. Exploration includes, but is not limited to, excavating and drilling to locate coal deposits.

3) "Mining" means the extraction of coal from the earth by underground and surface mining and includes the extraction of coal by the mine owner or operator or his nonpurchaser successors from the waste or residue of prior mining.

4) "Off Highway Hauling" means carrying or transporting and would include transport of overburden, waste material, including gob from processing facility for disposal and coal from the coal seam to the processing facility by conveyors or unlicensed vehicles.

5) "Processing" means preparation activities performed directly on the coal which are necessary for converting coal into a finished product so that it is ready for sale. Processing includes, but is not limited to, sizing, crushing, drying and washing.

6) "Maintenance" means keeping coal exploration, mining, off highway hauling, processing, maintenance and reclamation equipment in a state of repair and efficiency.

7) "Reclamation" means conditioning areas affected by mining operations. Examples of reclamation activities include, but

NOTICE OF PROPOSED AMENDMENTS

are not limited to, backfilling, grading, seeding and planting.

8) "Replacement Parts" means parts which are used to replace parts of qualifying equipment which parts require periodic replacement. To be considered a replacement part, the part must be purchased for the purpose of being installed and must, in fact, become a physical component part of coal exploration, mining, off highway hauling, processing, maintenance or reclamation equipment and must cost \$250.00 or more.

9) "Kits" means commercially-packaged sets of parts which are ordered from a manufacturer, inventoried, and sold by a retailer as a single item. A kit will be treated as a single item for purposes of the \$250.00 per item limitation. The \$250.00 per item limitation is also satisfied when an item to be used primarily in a qualifying activity is assembled by the retailer at the time of sale from components selected by the purchaser and which is sold as a unit if the unit, as sold, costs \$250.00 or more. An exempt example would be a "tire assembly" comprised of the rim, tire, foam filling and valve stem.

b) Exempt Activities

By way of illustration and not limitation, the following activities will be considered to constitute coal exploration, mining, off highway hauling, processing or maintenance:

1) Coal is produced in a surface mining operation that begins with the clearing of surface obstacles and overburden from the land above the coal deposit to be mined, continues with the removal of waste material and with the extraction of the coal, continues with the transportation from the coal seam to the processing facility, continues further with the refilling and grading of the mined area with overburden and waste material from a subsequently mined area, continues further with the processing of the coal, and ends with the stockpiling of the coal to allow moisture to drain and evaporate from the washed coal. By way of illustration and not limitation, the following equipment is exempt:

- A) Equipment used to drill holes for blasting material to dislodge the overburden and to transport the blasting material.
- B) Equipment used to remove overburden and other waste materials from the pit to be mined.

DEPARTMENT OF REVENUE

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

- C) Equipment used to modify the energy purchased for the surface mining process if the equipment is used to modify the energy for use on exempt equipment.
- D) Pumps and hose used to remove water or to divert water from the active pit area.
- E) Equipment used to load the overburden, waste material or coal to be transported to the processing facility into off highway haulage trucks or onto a conveyor system.
- F) Unlicensed off highway haulage trucks or a conveyor system to transport overburden, waste material or coal to the processing facility.
- G) Equipment used in grading, refilling and covering over a previously mined pit with the overburden removed from the next pit being mined.
- H) Tangible personal property used in or for the purpose of temporarily storing raw coal before processing is exempt if the raw coal is ultimately processed for resale and is in fact resold.
- I) Equipment used in a coal wash plant to clean the coal prior to sale to customers.
- J) Equipment used to blend different grades of coal together so that the final product meets customer specifications regarding quality and sulfur content.
- 2) Coal is produced in an underground mining operation that begins with the boring of a shaft from the surface to the coal deposit to be mined, continues with the removal of waste material and the extraction of coal, continues further with the transportation from the coal seam to the processing facility, continues further with the installation of roof supports and the coating of walls with rock dust to prevent mine explosions and collapse, continues further with the processing of coal and disposal of waste material from the mine and processing facility, and ends with the stockpiling of coal to allow moisture to drain and evaporate from the washed coal. By way of illustration and not limitation, the following equipment is exempt:
- A) Continuous miners used to bore the shaft, cut the coal and load it into shuttle cars.
- B) Shuttle cars used to transport the coal from the

- continuous miner to the feeder-breaker at the end of a conveyor belt or other transportation system.
- C) The feeder-breaker which breaks the large lumps of coal and feeds the coal onto the conveyor belt which carries the coal outside the mine where it is stockpiled or transported to the processing facility.
- D) Equipment used to modify the energy purchased for the underground mining process if the equipment is used to modify the energy for use on exempt equipment.
- E) Pumps and hose used to remove water from the underground mine.
- F) Equipment used to install roof bolt supports and side rib bolt supports to prevent mine collapse.
- G) Equipment used to coat mine walls with inert limestone as the coal is removed to prevent explosions caused by the escape of volatile materials.
- H) Equipment installed as improvements to real estate in ~~underground~~ underground mining such as elevators, rail, ventilating and illuminating systems.
- I) Additions to exempt underground rail conveyors, ventilating and illumination systems due to the progression of mining will be considered as exempt, as long as the addition is valued at \$250.00 or more.
- J) Longwall equipment consisting of shields, shears, face conveyors and related equipment.
- K) Tangible personal property used in or for the purpose of temporarily storing raw coal before processing is exempt if the raw coal is ultimately processed for resale and is in fact resold.
- L) Equipment used in a coal wash plant to clean the coal prior to sale to customers.
- M) Equipment used to blend different grades of coal together so that the final product meets customer specifications regarding quality and sulfur content.
- 3) By way of illustration and not limitation, the following maintenance equipment is exempt:

NOTICE OF PROPOSED AMENDMENTS

- A) Unlicensed maintenance and welding trucks used for field repair of exempt equipment.
- B) Lathes, drill presses, air compressors and welders used to work repair parts.
- C) Mobile and overhead cranes.
- 4) By way of illustration and not limitation, the following coal exploration equipment is exempt unless registered pursuant to the Illinois Vehicle Code:
 - A) Drill rigs used to drill exploration core holes.
 - B) Water trucks used in the drilling process.
 - C) Winch and casing trucks used in the drilling process.
 - D) Field maintenance trucks used to make repairs on field equipment.
 - E) Air compressors.

c) Nonexempt Activities

By way of illustration and not limitation, the following activities will not be considered to constitute coal exploration, mining, off highway hauling, processing or maintenance:

- 1) The use of equipment in the construction, reconstruction, alteration, remodeling, servicing, repairing, maintenance or improvement of real estate. Material, such as lumber, steel, concrete, rock and other building materials, will not qualify for the ~~reduced-rate-of-tax~~ exemption;
- 2) the use of equipment in research and development for new uses of coal;
- 3) the use of equipment, trailers, sheds or structures in management, sales or other nonproduction, nonoperational activities including production or extraction scheduling, purchasing, receiving, accounting, fiscal management, communications, security, marketing, product exhibition and promotion, personnel recruitment, selection or training;
- 4) the use of equipment to prevent or fight fires or other mine hazards, protective supplies such as face masks, gas masks, helmets, gloves, coveralls, goggles, or first aid equipment and

ILLINOIS REGISTER
DEPARTMENT OF REVENUE
NOTICE OF PROPOSED AMENDMENTS

- supplies, even though such equipment and supplies may be required by law;
- 5) the use of equipment for general ventilation, heating, cooling, climate control or general illumination not specifically required for the exploration, mining, off highway hauling, processing, maintenance or reclamation operation;
- 6) facilities for storing coal after extraction from the mine and processing;
- 7) front-end loaders, cranes, equipment used to load coal onto trucks, railcars or barges for delivery to customers.
- d) Sales to Lessors of Coal Exploration, Mining, Off Highway Hauling, Processing, Maintenance and Reclamation Equipment
 - 1) For the ~~reduction~~ exemption to apply, the purchaser need not, himself, employ the equipment in coal exploration, mining, off highway hauling, processing, maintenance or production. If the purchaser leases the equipment to a lessee who uses it primarily in a qualified manner, the sale to the purchaser-~~lessor~~ will be eligible for the ~~reduced-rate-of-tax~~ exemption.

A supplier may exclude such sales from his taxable gross receipts if the purchaser-lessor provides him with a properly completed certificate and the information contained therein would support a reduction if the sale were made directly to the lessee.

- 2) Should a purchaser-lessor subsequently lease the equipment to a lessee who does not use it primarily in a way that would qualify for the reduction, the purchaser-lessor will become liable for the tax which he previously did not pay.

e) Local-Taxes

~~Locally-Imposed Taxes, County-Supplementary and County-Water Commission Taxes--(where-applicable)--are-imposed-on-coal-exploration, mining, off-highway-hauling, processing, maintenance and reclamation equipment.~~

fe) Purchaser Certification

- 1) Certificates must be executed by the purchaser. The certificate must include the seller's name and address, the purchaser's name and address and a statement that the property purchased will be used primarily for coal exploration, mining,

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

off highway hauling, processing, maintenance or reclamation. Sellers may accept blanket certificates, but have the responsibility to obtain and keep all certificates as part of their books and records. If a retailer accepts the certificate and the purchaser does not, in fact, use the equipment in a qualifying manner, the purchaser will be liable to the Department for the tax. Equipment which is initially used primarily in a qualifying manner and, having been so used for less than one-half of its useful life, is converted to nonqualified uses, will become subject to tax at the time of conversion. Such tax will be collected on the portion of the equipment price that was taxed at 0% or exempt at the time the sale or lease was made. Replacement parts purchased initially for use in a qualifying manner and used in a nonqualifying use will be collected subject to tax at the time of use. Such tax will be collected on the replacement part cost that was exempt or taxed at 0% at the time the sale or lease was made.

- 2) ~~Retailers of coal-exploration, mining, off-highway-hauling, processing, maintenance or reclamation equipment are required to file Schedule RR-602 with their monthly return for each month they have sales of such coal-related equipment.~~

(Source: Amended at ___ Ill. Reg. ___, effective _____)

SUBPART D: GROSS RECEIPTS

Section 130.401 Meaning of Gross Receipts

"Gross receipts" means all the consideration actually received by the seller, except traded-in tangible personal property.

- a) Filing Returns on Gross Sales Basis

Deferred payments made by purchasers are not included in gross receipts until actually received by the seller, unless a seller keeps his books on a gross sales basis, rather than on a gross receipt basis. If a seller desires to file returns on a gross sales basis, he shall notify the Department, in writing, of his intention to change reporting methods. When a seller makes this change, it should use the "wash-out" procedure to reduce reporting problems when receipts on account are received in a month subsequent to the month of sale when a reporting change basis has been made.

EXAMPLE: Assume a seller wishes to make a change effective with the reporting month of August, 1990. Under the "wash-out" procedure, it should calculate the unpaid taxable accounts receivable on its books as of the end of the last business day (July 31, 1990) prior to the

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

first of the month (August 1, 1990) change-over from the accrual to the receipts basis. The taxpayer should then consider all taxable receipts on account to be receipts on which the tax has already been paid (on a sales basis prior to the change-over) until such time as those receipts equal the total of the taxable accounts receivable that it had previously calculated on July 31, 1990 (the day prior to the change-over). Once that point is reached, all subsequent receipts, even those from sales prior to the change-over, should be reported as taxable receipts.

- b) Returned Merchandise

Any seller may deduct from his gross receipts any refunds made by him during the preceding return period to purchasers, on account of tangible personal property returned to the seller, in case the seller had theretofore included the receipts from the sale of such tangible personal property in a return made by him, and had paid the tax imposed by the Retailers' Occupation Tax Act with respect to such receipts. However, if the seller collected the Use Tax on such a sale, he should refund such tax to his customer to whom he makes a refund of the selling price.

(Source: Amended at ___ Ill. Reg. ___, effective _____)

Section 130.405 How to Avoid Paying Tax on State or Local Tax Passed on to the Purchaser

- a) "Gross receipts", on the basis of which Retailers' Occupation Tax liability must be computed, do not include charges which are added to prices on account of the seller's Illinois Retailers' Occupation Tax liability, or on account of the seller's liability under the ~~Municipal-Retailers' Occupation Tax Act of County-Retailers' Occupation Tax Act~~ for local Retailers' Occupation Taxes administered by the Department, or on account of the seller's duty to collect the tax imposed by the Use Tax Act.

- b) If a retailer does not keep a detailed record for the return period of the Use Tax which he collects so as clearly to segregate this added charge from other receipts, it will at least be assumed that the Use Tax collected equals the Retailers' Occupation Tax payable on such transactions if the retailer collects the Use Tax in accordance with the bracket schedule prescribed by the Department in Subpart D of the Use Tax Regulations, (86 Ill. Adm. Code Part 150).

- c) The retailer may eliminate the amount of Use Tax which he collects from the total receipts which he receives from taxable sales in arriving at his taxable receipts from such sales by subtracting the amount so collected from the purchaser as Use Tax, as shown by such

NOTICE OF PROPOSED AMENDMENTS

retailer's books and records. He may also accomplish this result by subtracting, from the total receipts which he receives from taxable sales, the figure obtained by dividing such receipts by ~~104~~ 1.0625 and multiplying the result by ~~4~~ .0625.

d) To the extent to which such sales are also taxable for Home Rule Municipal Retailers' Occupation Tax purposes, ~~Non-Home Rule Municipal Retailers' Occupation Tax purposes, or Home Rule County Retailers' Occupation Tax purposes or any other locally-imposed Retailers' Occupation Tax at a $\frac{1}{2}$ of 1% rate (with an amount equivalent to the Municipal Retailers' Occupation Tax or County Retailers' Occupation Tax being passed on to purchasers by the seller as a separate item from the selling price) and the formula is used for determining how much may be subtracted from the total receipts which the seller receives from taxable sales in arriving at the taxable gross receipts from such sales, the amount to be subtracted on this account will be determined by dividing such total receipts by ~~104- $\frac{1}{2}$~~ 1.065 and multiplying the result by ~~.065~~ 4- $\frac{1}{2}$ (~~4~~ 6.25% for the Use Tax and ~~$\frac{1}{2}$ -of- $\frac{1}{4}$~~ $\frac{1}{4}$ for the ~~Municipal-County~~ Local Retailers' Occupation Tax).~~

e) To the extent to which such sales are also taxable for Home Rule Municipal Retailers' Occupation Tax purposes, ~~Non-Home Rule Municipal Retailers' Occupation Tax purposes, or Home Rule County Retailers' Occupation Tax purposes or any other locally-imposed Retailers' Occupation Tax at a $\frac{3}{4}$ of 1% rate (with an amount equivalent to the Municipal Retailers' Occupation Tax or County Retailers' Occupation Tax being passed on to purchasers by the seller as a separate item from the selling price) and the formula is used for determining how much may be subtracted from the total receipts which the seller receives from taxable sales in arriving at the taxable gross receipts from such sales, the amount to be subtracted on this account will be determined by dividing such total receipts by ~~104- $\frac{3}{4}$~~ 1.07 and multiplying the result by ~~4- $\frac{3}{4}$~~ .07 (~~4~~ 6.25% for the Use Tax and $\frac{3}{4}$ of 1% for the ~~Municipal-County~~ Local Retailers' Occupation Tax).~~

f) To the extent to which such sales are also taxable for Home Rule Municipal Retailers' Occupation Tax purposes, ~~Non-Home Rule Municipal Retailers' Occupation Tax purposes or Home Rule County Retailers' Occupation Tax purposes or any other locally-imposed Retailers' Occupation Tax at a 1% rate (with an amount equivalent to the Municipal Retailers' Occupation Tax or County Retailers' Occupation Tax being passed on to purchasers by the seller as a separate item from the selling price) and the formula is used for determining how much may be subtracted from the total receipts which the seller receives from such sales, the amount to be subtracted on this account will be determined by dividing such total receipts by ~~105~~~~

NOTICE OF PROPOSED AMENDMENTS

1.0725 and multiplying the result by ~~5~~ .0725 (~~4~~ 6.25% for the Use Tax and ~~1%~~ for the ~~Municipal-County~~ Retailers' Occupation Tax).

g) ~~The seller will not be entitled to any deduction from total receipts because of having collected tax of its equivalent from the purchaser if the seller, in collecting such tax or its equivalent, does not state it to the purchaser as a separate item from the selling price in accordance with procedures described in Section 150.1305 of the Use Tax Regulations (86 Ill. Adm. Code Part 150.1305), the failure to state the tax separately will create a rebuttable presumption that the tax was not collected. The seller will not be entitled to any deduction from total receipts because of having collected tax or its equivalent from the purchaser unless the seller can produce documentary evidence which shows that the tax or its equivalent was in fact collected.~~

(Source: Amended at Ill. Reg., effective)

Section 130.415 Transportation and Delivery Charges

a) Transportation and delivery charges are considered to be freight, expenses, mail, truck or other carrier, conveyance or delivery expenses. These charges are also many times designated as shipping and handling charges.

b) The answer to the question of whether or not a seller, in computing his Retailers' Occupation Tax liability, may deduct, from his gross receipts from sales of tangible personal property at retail, amounts charged by him to his customers on account of his payment of transportation or delivery charges in order to secure delivery of the property to such customers, or on account of his incurring of expense in making such delivery himself, depends not upon the separate billing of such transportation or delivery charges or expense, but upon whether the transportation or delivery charges are included in the selling price of the property which is sold or whether the seller and the buyer contract separately for such transportation or delivery charges by not including such charges in such selling price.

c) If such transportation or delivery charges are included in the selling price of the tangible personal property which is sold, the transportation or delivery expense is an element of cost to the seller within the meaning of Section 1 of the Retailers' Occupation Tax Act, and may not be deducted by the seller in computing his Retailers' Occupation Tax liability.

d) On the other hand, where the seller and the buyer agree upon the transportation or delivery charges separately from the selling price of the tangible personal property which is sold, then the cost of

DEPARTMENT OF REVENUE

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

the transportation or delivery service is not a part of the "selling price" of the tangible personal property which is sold, but instead is a service charge, separately contracted for, and need not be included in the figure upon which the seller computes his Retailers' Occupation Tax liability. Mail order delivery charges are deemed to be agreed upon separately from the selling price of the tangible personal property being sold so long as the mail order form requires a separate charge for delivery and so long as the charges designated as transportation or delivery or shipping and handling are actually reflective of the costs of such shipping, transportation or delivery. To the extent that such charges exceed the costs of shipping, transportation or delivery, the charges are subject to tax. The best evidence that transportation or delivery charges were agreed to separately and apart from the selling price, is a separate and distinct contract for transportation or delivery. However, documentation which demonstrates that the purchaser had the option of taking delivery of the property, at the seller's location, for the agreed purchase price, or having delivery made by the seller for the agreed purchase price, plus an ascertained or ascertainable delivery charge, will suffice.

e) Incoming Transportation Costs

Transportation or delivery charges paid by a seller in acquiring property for sale are merely costs of doing business to the seller and may not be deducted by such seller in computing his Retailers' Occupation Tax liability, even though he passes such costs on to his customers by quoting and billing such costs separately from the selling price of tangible personal property which he sells. The same is true of transportation or delivery charges paid by the seller in moving property to some point from which the property (when subsequently sold) will be delivered or shipped to the purchaser.

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.425 Traded-In Property

- a) "Gross receipts" means the "selling price" or "amount of sale". "Selling price" or the "amount of sale" means the consideration for a sale valued in money whether received in money or otherwise, including cash, credits, property other than as hereinafter provided, and services, but not including the value of or credit given for traded-in tangible personal property where the item that is traded-in is of like kind and character as that which is being sold, and shall be determined without any deduction on account of the cost of the property sold, the cost of materials used, labor or service cost or any other expense whatsoever. "Selling price" does not

include charges that are added to prices by sellers on account of the seller's tax liability under the Retailers' Occupation Tax Act, or on account of the seller's duty to collect, from the purchaser, the tax that is imposed by the Use Tax Act, or on account of the seller's tax liability under the Home Rule Municipal Retailers' Occupation Tax Act in ~~Section 8-11-1 of the Illinois Municipal Code~~ (Ill. Rev. Stat. 1981, ch. 24, par. 8-11-1), the Non-Home Rule Municipal Retailers' Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, par. 8-11-1.3), ~~as heretofore and hereafter amended, or on account of the seller's tax liability under the Home Rule County Retailers' Occupation Tax Act~~ (Ill. Rev. Stat. 1981, ch. 34, par. 409-1 5-1006) Section 4 of the Water Commission Act of 1985 (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 254), Section 5.01 of the Local Mass Transit District Act (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 355.01) and Section 4.03 of the Regional Transportation Authority Act (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 704.03).

b) The phrase "like kind and character" includes, but is not limited to, the trading of any kind of motor vehicle on the purchase of any kind of motor vehicle, or the trading of any kind of farm implement on the purchase of any kind of farm implement, while not including a kind of item which, if sold at retail by that retailer, would be exempt from Retailers' Occupation Tax and Use Tax as an isolated or occasional sale.

c) A motor vehicle traded to a farm implement dealer for a farm implement would not qualify for the exemption unless such farm implement dealer is also a motor vehicle dealer because the farm implement dealer's sale of the motor vehicle would be exempt as an isolated or occasional sale. A farm implement traded to a motor vehicle dealer for a motor vehicle would not qualify for the exemption unless such dealer is also a farm implement dealer because the motor vehicle dealer's sale of the farm implement would be an exempt isolated or occasional sale. A farm implement traded for a motor vehicle, or a motor vehicle traded for a farm implement, would qualify for the exemption if the seller is engaged in business both as a motor vehicle dealer and a farm implement dealer. Agricultural produce or animals traded for a motor vehicle or for a farm implement would not qualify for the exemption.

d) The real test is whether the retail sale of the traded-in tangible personal property by the person who accepts it in trade would be subject to Retailers' Occupation Tax, or whether such sale would be exempt as an isolated or occasional sale (see Section 130.110). In the former event, the tangible personal property qualifies for the trade-in exemption. In the latter event, it does not.

e) ~~the changes made in the foregoing portion of this Section are~~

NOTICE OF PROPOSED AMENDMENTS

effective September 10, 1973.

fe) The value of tangible personal property taken by a seller in trade as all or a part of the consideration for a sale, where the item that is traded-in is of like kind and character as that which is being sold, shall not be considered to be "gross receipts" subject to the Retailers' Occupation Tax and need not be included in the seller's return, or may be deducted in the return from gross receipts if included in gross receipts as reported in the return. The value of traded-in real estate or intangible personal property is not deductible from gross receipts in computing Retailers' Occupation Tax liability.

gf) The Retailers' Occupation Tax applies to the business of selling tangible personal property at retail in this State whether such property is new or used and regardless of how the seller may have acquired such property (i.e., by way of purchase, as a trade-in or in some other manner).

hg) No trade-in credit may be taken for amounts representing the proceeds due or paid under an insurance contract if title to missing, damaged or destroyed property is transferred to an insurer by operation of law or contract, i.e., the insurance claim value of property may not be used as a trade-in credit when an insured purchases tangible personal property to replace property which has been lost or destroyed.

h) No trade-in credit may be taken for that portion of the purchase price of a new automobile representing a settlement which the purchaser has obtained from an automobile manufacturer pursuant to the New Vehicle Buyer Protection Act (Ill. Rev. Stat. 1989, ch. 121-1/2, par. 1201 et seq.).

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.430 Deposit or Prepayment on Purchase Price

a) If a buyer in a sale at retail makes a binding commitment to purchase, and the tangible personal property which is the subject of the binding commitment has been identified to the contract, any payment on the purchase price must, at the time of such payment, be included in the measure of the seller's tax liability. Tangible personal property is identified to a contract pursuant to the standards set forth in Section 2-501 of the Uniform Commercial Code Sales (Ill. Rev. Stat. 1989, ch. 26, par. 2-501). The giving of the binding purchase order by the purchaser, identification of the tangible personal property and the making of a payment on the price are sufficient to establish that a sale is intended for the purpose

DEPARTMENT OF REVENUE
NOTICE OF PROPOSED AMENDMENTS

of determining that the seller has received taxable "gross receipts".

b) After the seller has paid Retailers' Occupation Tax on the amount of such payment on the price, if the transaction is rescinded and the seller refunds such payment to the purchaser, the seller is in the same position as when he makes a refund on account of the return of the merchandise after having paid Retailers' Occupation Tax on the amount so refunded and so may take a deduction on his return for the return period in which such a refund is made.

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.435 State and Local Taxes Other Than Retailers' Occupation Tax

a) Illinois Motor Fuel Tax and Cigarette Tax

1) In calculating taxable receipts, sellers of motor fuel for use or consumption may deduct the Illinois Motor Fuel Tax collected by such sellers with respect to such sales, because the Illinois Motor Fuel Tax is on the consumer and is not considered to be a part of the "selling price" of the motor fuel.

2) The amount of the retail selling price of cigarettes represented by the Cigarette Tax or Cigarette Use Tax may similarly not be deducted from the seller's gross receipts from the sale in computing Retailers' Occupation Tax liability.

3) If a home rule jurisdiction, such as Chicago, imposes a Cigarette Tax whose legal incidence clearly falls on consumers, with sellers being merely collectors of such tax, the amount of such local Cigarette Tax likewise is not subject to Retailers' Occupation Tax. If any local government, pursuant to authorization from the Illinois General Assembly to do so, should impose a Cigarette Tax in the nature of an occupation tax, the amount collected by retailers because of that kind of local Cigarette Tax is subject to Retailers' Occupation Tax.

b) Illinois and Cook County Liquor Gallonage Taxes

No amounts shall be deducted from gross receipts on account of the taxes imposed by an Act relating to alcoholic liquors. The Liquor Control Act of 1934 in computing Retailers' Occupation Tax liability on retail sales of alcoholic beverages. That is true because the legal incidence of these taxes is on the manufacturer or importing distributor and not on the consumer. The retailer does not act, in any legal sense, as a collector of these taxes even though he shifts the economic burden of them to the consumer. Since the legal incidence of the Cook County Liquor Gallonage Tax is on the consumer,

with the seller acting merely as a collector of the tax for the county, amounts collected because of the Cook County Liquor Tax are not considered to be a part of the liquor retailer's receipts that are subject to Retailers' Occupation Tax.

20247
90

ILLINOIS REGISTER
DEPARTMENT OF REVENUE
NOTICE OF PROPOSED AMENDMENTS

with the seller acting merely as a collector of the tax for the county, amounts collected because of the Cook County Liquor Tax are not considered to be a part of the liquor retailer's receipts that are subject to Retailers' Occupation Tax.

(Source: Amended at ___ Ill. Reg. ___, effective ___)

Section 130.440 Penalties

The retailer should not collect tax on amounts as to which he is acting merely as a tax collector, such as the Cook County Liquor Gallonage Tax, and the Illinois Motor Fuel Tax Act (Ill. Rev. Stat. 1989, ch. 120, pars. 417 et seq.) and 86 Ill. Adm. Code 500 and the State and Chicago cigarette taxes. If the retailer does erroneously collect tax on any such amounts, he must refund the erroneously collected tax to the purchaser or else remit such erroneously collected tax to the Department. He may not retain it. Also, if the retailer knowingly collects tax from customers on receipts which are not subject to Retailers' Occupation Tax, he can be subjected to prosecution for a criminal violation.

(Source: Amended at ___ Ill. Reg. ___, effective ___)

SUBPART E: RETURNS

Section 130.501 Monthly Tax Returns—When Due—Contents

- a) Except as provided in Sections 130.502, 130.510, and except as provided in Section 130.2045 of this Part, entitled "Retailers on Premises of Illinois State Fair", on or before the last day of each calendar month, every person engaged in the business of selling tangible personal property at retail in this State during the preceding calendar month shall file a return with the Department for such preceding month, stating the name of the seller; his residence address and the address of his principal place of business, and the address of the principal place of business (if that is a different address) from which he engaged in the business of selling tangible personal property at retail in this State.

- b) In addition, the return shall disclose the following:

- 1) Total Receipts for the Month from Sales of Tangible Personal Property and Services. Real estate builders and construction contractors, who are also retailers, and who assume the responsibility for accounting for the tax on building materials which they purchase, must include, in total gross receipts and in net receipts (Items 1 and 3), not only their receipts from "over-the-counter" resales of such materials, but also their cost prices of such materials which they convert into real

20248
90

ILLINOIS REGISTER
DEPARTMENT OF REVENUE
NOTICE OF PROPOSED AMENDMENTS

estate (see Section 130.2075 of this Part). This may be accomplished in the case of a construction contractor by including his receipts from construction contracts in Item 1 total receipts and by deducting such receipts from Item 2 from total receipts only to the extent to which such receipts exceed the cost price to the contractor of the tangible personal property which he incorporates into real estate as a construction contractor.

2) Deductions Allowed by Law

The taxpayer should include in his total receipts, but should deduct before computing the amount of tax:

- A) taxes collected from sales of the following:
 - i) general merchandise retail sales,
 - ii) general merchandise service sales,
 - iii) food, drugs and medical appliances retail sales,
 - iv) food, drugs and medical appliances service sales.

- AB) receipts from sales of tangible personal property for purposes of resale in any form as tangible personal property (see Subparts B and N of this Part);

- BC) receipts from sales which are within the protection of the Commerce Clause of the Constitution of the United States (see Subpart F of this Part);

- CD) cash refunds for returned merchandise (see Section 130.401 of this Part);

- E) receipts from the sales of newspapers and magazines (see Section 130.2105 of this Part);

- F) State motor fuel taxes collected;

- G) the exempt percentage of the receipts from sales of gasoline (see Section 130.320 of this Part);

- BH) receipts from sales of any kind to any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes or any not-for-profit corporation, society, association, foundation, institution or

NOTICE OF PROPOSED AMENDMENTS

organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years of age and older (see Section 130.2005 of this Part);

Et) receipts from sales of any kind to a governmental body (see Section 130.2080 of this Part);

Ft) receipts from nontaxable sales of service;

Gt) any other deduction allowed by law, such as receipts from sales of newspapers or magazines (see Section 130.2105 of this Part); receipts from isolated or occasional sales (see Subpart A of this Part); Federal taxes that are imposed at the level of the retail sale, but not Federal excise taxes on manufacturers, etc. (see Section 130.445 of this Part), etc;

Ht) total of all deductions allowed by law.

3) Total Taxable Receipts from Taxable Sales, including amounts collected from purchasers in the form of use tax or passed on because of the Retailers' Occupation Tax, Municipal Retailers' Occupation Tax or County Retailers' Occupation Tax which are obtained by subtracting deductions from total receipts.

A) Deduction for amount collected from purchasers in the form of use tax or passed on because of Retailers' Occupation Tax, Municipal Retailers' Occupation Tax or County Retailers' Occupation Tax (see Section 130.405 of this Part);

B) balance remaining after subtracting item 3A from item 3;

4) The Amount of Tax Due

A) As to the State Retailers' Occupation Tax, a deduction thereof as an allowance to reimburse the taxpayer for the expenses incurred in keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request, in the amount of 1.75% of tax due may be subtracted from the amount of tax due. The minimum discount, over the entire period of any given calendar year, for any single taxpayer (if the taxpayer incurs that much tax liability) shall be \$5.00 for such calendar year. This allowance is available when the tax is remitted with a return that is filed when due under the Act, but is not available in any case in which the tax is paid late (with or without a return, and whether formally

NOTICE OF PROPOSED AMENDMENTS

assessed by the Department or not); In the case of retailers who report and pay the tax on a transaction by transaction basis, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return;

B) balance of tax due;

i) The return should also show the amount of penalty (if any) that is due, the total of the tax and penalty due, and such other reasonable information as the Department may require.

ii) IF A TOTAL AMOUNT OF LESS THAN \$1 IS PAYABLE, REFUNDABLE OR CREDITABLE, SUCH AMOUNT SHALL BE DISREGARDED.

IF IT IS LESS THAN 50 CENTS AND SHALL BE INCREASED TO \$1 IF IT IS 50 CENTS OR MORE. ANY AMOUNT WHICH IS REQUIRED TO BE SHOWN OR REPORTED ON ANY RETURN OR OTHER DOCUMENT UNDER THIS ACT SHALL, IF SUCH AMOUNT IS NOT A WHOLE-DOLLAR AMOUNT, BE INCREASED TO THE NEAREST WHOLE-DOLLAR AMOUNT IN ANY CASE WHERE THE FRACTIONAL PART OF A DOLLAR IS 50 CENTS OR MORE, AND DECREASED TO THE NEAREST WHOLE-DOLLAR AMOUNT WHERE THE FRACTIONAL PART OF A DOLLAR IS LESS THAN 50 CENTS (Section 3 of the Act).

iii) THE DEPARTMENT MAY REQUIRE RETURNS TO BE FILED ON A QUARTERLY BASIS. IF SO REQUIRED, A RETURN FOR EACH CALENDAR QUARTER SHALL BE FILED ON OR BEFORE THE LAST DAY OF THE CALENDAR MONTH FOLLOWING THE END OF SUCH CALENDAR QUARTER. THE TAXPAYER SHALL ALSO FILE A RETURN WITH THE DEPARTMENT FOR EACH OF THE FIRST TWO MONTHS OF EACH CALENDAR QUARTER, ON OR BEFORE THE LAST DAY OF THE FOLLOWING CALENDAR MONTH, STATING:

THE NAME OF THE SELLER;

THE ADDRESS OF THE PRINCIPAL PLACE OF BUSINESS FROM WHICH HE ENGAGES IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL IN THIS STATE;

THE TOTAL AMOUNT OF TAXABLE RECEIPTS RECEIVED BY HIM DURING THE PRECEDING CALENDAR MONTH FROM SALES OF TANGIBLE PERSONAL PROPERTY BY HIM DURING SUCH PRECEDING CALENDAR MONTH, INCLUDING

NOTICE OF PROPOSED AMENDMENTS

RECEIPTS FROM CHARGE AND TIME SALES, BUT LESS ALL DEDUCTIONS ALLOWED BY LAW;

THE AMOUNT OF CREDIT PROVIDED IN SECTION 2d OF THIS ACT;

THE AMOUNT OF TAX DUE;

THE AMOUNT OF PENALTY DUE, IF ANY; AND

SUCH OTHER REASONABLE INFORMATION AS THE DEPARTMENT MAY REQUIRE. (See Section 3 of the Act)

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.502 Quarterly Tax Returns

a) If the retailer is otherwise required to file a monthly return and does not exceed \$200.00, the Department may authorize his returns to be filed on a quarter-annual basis, with the return for January, February and March of a given year being due by April 30 of such year; with the return for April, May and June of a given year being due by July 31 of such year; with the return for July, August and September of a given year being due by October 31 of such year, and with the return for October, November and December of a given year being due by January 31 of the following year.

b) The decision to permit quarterly filing will be based on the taxpayer's average monthly liability during the first year of registration. All taxpayers are required to file monthly returns unless authorized or required to file on a quarterly or annual basis.

c) Such quarterly returns, as to form and substance, shall be subject to the same requirements as monthly returns.

(Source: Added at Ill. Reg. _____, effective _____)

Section 130.510 Annual Tax Returns

a) If the retailer's average monthly tax liability to the Department does not exceed \$20.00, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 31 of the following year. The decision to permit annual filing will be based upon the taxpayer's average monthly liability during the first year of registration, or the first quarter of registration if the average monthly liability is

NOTICE OF PROPOSED AMENDMENTS

less than \$5.00 \$12.50. All taxpayers are required to file monthly returns unless authorized or required to file on a quarterly or an annual basis.

b) Such annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.530 Returns Covering More Than One Location Under Same Registration--Separate Returns for Separately Registered Locations

a) Where any taxpayer under the Retailers' Occupation Tax Act conducts, at more than one location within the State, a business which comes within the Act, and as to which separate locations the taxpayer has not obtained separate Certificates of Registration as is permitted by the Act under some circumstances (see Subpart G of this Part), he shall file his returns as consolidated returns covering business operations at all of his locations, and he should not file separate returns for each location.

b) Such consolidated return must be filed on the Retailers' Occupation Sales and Use Tax Return Form RR-1-B ST-1, supplemented by Form RR-2 ST-2. The Illinois Retailers' Occupation Tax should be allocated or distributed on Form RR-2 to different locations in accordance with the requirements of the form; and if the taxpayer is engaged in the retail business in at more than one municipality location which imposes the Home Rule Municipal Retailers' Occupation Tax, Non-Home Rule Municipal Retailers' Occupation Tax, the Home Rule County Retailers' Occupation Tax, or taxes pursuant to Section 4 of the Water Commission Act, Section 5.01 of the Local Mass Transit District Act or Section 4.03 of the Regional Transportation Authority Act, the amount of Municipal Retailers' Occupation Tax which is due to rate for gross receipts from sales at each site within each such municipality entity shall also be shown separately on Form RR-2 in accordance with the requirements of the form be printed on the ST-2.

c) If the taxpayer is engaged in the retail business in the unincorporated area of more than one county which imposes the County Retailers' Occupation Tax, the amount of County Retailers' Occupation Tax which is due to each such county shall also be shown separately on Form RR-2 in accordance with the requirements of the form.

d) The total amount of Illinois Retailers' Occupation net tax due shown on Form RR ST-2 should be equal to the amount of Illinois Retailers' Occupation net tax due shown on the consolidated return

Service-Occupation-Tax-Act-and-the-Service-Use-Tax-Act.

If the taxpayer's average monthly tax liability to the Department under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act, the Service Use Tax Act, the Municipal Retailers' Occupation Tax Act, the Municipal Service Occupation Tax Act, the County Retailers' Occupation Tax Act and the County Service Occupation Tax Act was \$25,000 \$10,000 or more during the preceding 4 complete calendar quarters (effective November 17, 1976), or exceeded \$10,000 if such 4 quarter period ended on or after June 30, 1977, he shall file a return with the Department each month by the end of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred in an amount equal to 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). Each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such payments shall be credited against the final tax liability of the taxpayer's return for that month. If any such payment is not paid at the time required herein, then the taxpayer's 2%, 2.1% or 1.75% vendor's discount shall be reduced by 2%, 2.1% or 1.75% of the difference between the final minimum amount due with the tax return for the month prior to any payment or credits and the amount actually and timely paid, except that the 2% vendor's discount shall not be reduced for any payment timely made which equals or exceeds 1/4 of the final tax due properly shown on the return not if the taxpayer has made timely payments to the Department in an amount equal to 1/4 of the average monthly liability of the taxpayer as provided for herein. The Department will make appropriate, corresponding payment and filing dates for taxpayers who are authorized by the Department to file returns on other than a monthly basis as a payment and the amount of such quarter monthly payment actually and timely paid, and the taxpayer shall be liable for penalties and interest on such difference except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section.

WITHOUT REGARD TO WHETHER A TAXPAYER IS REQUIRED TO MAKE QUARTER MONTHLY PAYMENTS AS SPECIFIED ABOVE, ANY TAXPAYER WHO IS REQUIRED BY SECTION 2d OF THIS ACT TO COLLECT AND REMIT PREPAID TAXES AND HAS COLLECTED PREPAID TAXES WHICH AVERAGE IN EXCESS OF \$25,000 PER MONTH DURING THE PRECEDING 2 COMPLETE CALENDAR QUARTERS, SHALL FILE A

Form RR-1-B, the total amount of Municipal Retailers' Occupation Tax shown on Form RR-2 should equal the total amount of Municipal Retailers' Occupation Tax shown on Form RR-1-B and the total amount of County Retailers' Occupation Tax shown on Form RR-2 should equal the total amount of County Retailers' Occupation Tax shown on Form RR-1-B ST-1.

ed) Where the same person has more than one business registered with the Department under separate registrations under the Act, such persons shall not file each return that is due as a single return covering all such registered businesses, but shall file a separate return for each such registered business.

(Source: Amended at Ill. Reg. . . . , effective . . .)

Section 130.535 Payment of the Tax, Including Quarter Monthly Payments in Certain Instances

a) Except as noted hereinafter, at the same time that a tax return required by the provisions of the Act is filed with the Department, the taxpayer shall pay the tax that is due with such return to the Department.

b) If the taxpayer's average monthly tax liability to the Department under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act, the Service Use Tax Act (Ill. Rev. Stat. 1979, ch. 120, pars. 4-39, 21 et seq.), the Municipal Retailers' Occupation Tax Act, the Municipal Service Occupation Tax Act (Ill. Rev. Stat. 1979, ch. 24, par. 8-11-5), the County Retailers' Occupation Tax Act and the County Service Occupation Tax Act (Ill. Rev. Stat. 1979, ch. 24, par. 40-2) exceeded \$5,000 during the preceding 4 complete calendar quarters and the taxpayer is not required to make quarter monthly payments hereunder, he shall file a return with the Department each month by the end of the month during which such tax liability is incurred. If the Director of Revenue finds that the information required for the making of an accurate return cannot reasonably be compiled by a taxpayer by the end of the current calendar month for which a return is to be made, he may grant, for a period of one year, a continuing one-month extension of time for the filing of such return. The granting of such an extension may be conditioned upon the deposit by a taxpayer with the Department of an amount of money not exceeding the average monthly tax liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period).

c) All such deposits shall be credited against the taxpayer's liabilities under the Retailers' Occupation Tax Act, the Use Tax Act, the

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

RETURN WITH THE DEPARTMENT AS REQUIRED BY SECTION 2f AND SHALL MAKE PAYMENTS TO THE DEPARTMENT ON OR BEFORE THE 7TH, 15TH, 22ND AND LAST DAY OF THE MONTH DURING WHICH SUCH LIABILITY IS INCURRED. IF THE MONTH DURING WHICH SUCH TAX LIABILITY IS INCURRED BEGINS ON OR AFTER JANUARY 1, 1987, EACH PAYMENT SHALL BE IN AN AMOUNT EQUAL TO 22.5% OF THE TAXPAYER'S ACTUAL LIABILITY FOR THE MONTH OR 26.25% OF THE TAXPAYER'S LIABILITY FOR THE SAME CALENDAR MONTH OF THE PRECEDING YEAR. THE AMOUNT OF SUCH QUARTER MONTHLY PAYMENTS SHALL BE CREDITED AGAINST THE FINAL TAX LIABILITY OF THE TAXPAYER'S RETURN FOR THAT MONTH FILED UNDER THIS SECTION OR SECTION 2f, AS THE CASE MAY BE. ONCE APPLICABLE, THE REQUIREMENT OF THE MAKING OF QUARTER MONTHLY PAYMENTS TO THE DEPARTMENT PURSUANT TO THIS PARAGRAPH SHALL CONTINUE UNTIL SUCH TAXPAYER'S AVERAGE MONTHLY PREPAID TAX COLLECTIONS DURING THE PRECEDING 2 COMPLETE CALENDAR QUARTERS IS \$25,000 OR LESS. IF ANY SUCH QUARTER MONTHLY PAYMENT IS NOT PAID AT THE TIME OR IN THE AMOUNT REQUIRED, THE TAXPAYER SHALL BE LIABLE FOR PENALTIES AND INTEREST ON SUCH DIFFERENCE, EXCEPT INsofar AS THE TAXPAYER HAS PREVIOUSLY MADE PAYMENTS FOR THAT MONTH IN EXCESS OF THE MINIMUM PAYMENTS PREVIOUSLY DUE. (Section 3 of the Act)

ed) If any such payment or deposit provided for herein exceeds the taxpayer's present and probable future liabilities under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, the Department shall issue to the taxpayer a credit memorandum, which may be submitted by the taxpayer to the Department in payment of tax liability subsequently to be remitted by the taxpayer to the Department or be assigned by the taxpayer to a similar taxpayer under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act.

fe) Any deposit previously made by a taxpayer who is required to make quarter monthly payments shall be applied against the taxpayer's liability to the Department under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act for the month preceding the first month in which the taxpayer is required to make such quarter monthly payments. If the deposit exceeds that liability, the Department shall issue the taxpayer a credit memorandum for the excess.

gf) For the purposes of this Regulation Section, the phrase "preceding 4 complete calendar quarters" means the preceding 4 complete calendar quarters for which returns would have been filed or should have been filed for the last month of the 4 quarter period since, until then, the making of the required computations for the 4 quarter period would be impossible. For example, the preceding 4 complete calendar quarters with reference to a November 1, 1976, date would actually have ended June 30, 1976, since most returns for the last month of

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

that 4 quarter period would not have to have been filed until July 31, 1976, and the preceding 4 complete calendar quarters with reference to a July 1, 1977, date would actually end March 31, 1977, since most returns for the last month of that 4 quarter period would not have to be filed until April 30, 1977. The calendar quarters are January through March, April through June, July through September and October through December.

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.540 Returns on a Transaction by Transaction Basis

a) Who Must File Transaction Reporting Returns.

In addition, with respect to motor vehicles and aircraft (and implements of husbandry or special mobile equipment for which the purchaser intends to apply for an optional title), every retailer selling this kind of tangible personal property in Illinois shall file, with the Department, upon a form prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells.

b) Function And Contents Of Transaction Reporting Returns.

1) The transaction reporting return prescribed and supplied to retailers by the Department not only shall serve as such return, but also may serve as the dealer's invoice to the purchaser. Such forms will be numbered. The Department will keep a record of all of these forms which it supplies to a given retailer, and he is responsible for accounting to the Department for all such forms. If a transaction reporting return form should be spoiled, the retailer should mark it "voided" and send it back to the Department. Transaction reporting returns are not transferable by one retailer to another, but must be filed with or otherwise accounted for to the Department by the retailer to whom the particular forms are issued by the Department.

2) Such transaction reporting return must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of Use Tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

in that particular instance, if that is claimed to be the fact; the place and date of the sale; a sufficient identification of the property sold, and such other information as the Department may reasonably require.

c) Transaction Reporting Returns, When Due, Transaction Reporting Returns in Lieu of Monthly Returns-

1) Such transaction reporting return shall be filed not later than 30 days after the date of delivery of the item that is being sold, but may be filed by the retailer at any time sooner than that if he chooses to do so.

2) If a retailer's sales of tangible personal property are limited to sales of motor vehicles or aircraft, or both, so that all of his Retailers' Occupation Tax liability is required to be reported, and is reported, on such transaction reporting returns, and such retailer is not otherwise required to file monthly returns, such retailer need not file monthly returns.

3) If a retailer of motor vehicles or aircraft, or both, need not file a monthly return, such retailer shall be required to file returns on an annual basis.

d) Transmittal Of Transaction Reporting Return By Way Of Titling Or Registering Agency-

The transaction reporting return and tax remittance or proof of exemption may be transmitted to the Department by way of the State agency with which, or State officer with whom, the tangible personal property must be titled or registered if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

e) Submission Of Tax Or Proof Of Exemption With Transaction Reporting Returns--Issuance of Use Tax Receipt Or Exemption Determination By Department of Revenue-

With each such transaction reporting return, the retailer shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in the purchaser's name, a Use Tax receipt (or a certificate of exemption) if the Department is satisfied that the particular sale is taxable, or exempt) which such purchaser may submit to the agency with which, or State officer with whom, he must title or register the tangible personal property that is involved in support of such purchaser's application for an Illinois certificate or other evidence of title

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

or registration to such tangible personal property.

f) Issuance of Title or Registration Where Retailer Fails Or Refuses To Remit Tax Collected By Retailer From User-

No retailer's failure or refusal to remit tax hereunder shall preclude a user, who has paid the proper tax to the retailer, from obtaining his certificate of title or other evidence of title or registration upon satisfying the Department that such user has paid the proper tax (if tax is due) to the retailer.

g) Direct Payment Of Tax By User To Department On Intrastate Purchase Under Certain Circumstances.

If the user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of tax or proof of exemption made to the Department before the retailer is willing to take these actions and such user has not paid the tax to the retailer, such user may certify to the fact of such delay by the retailer and may (upon the Department being satisfied of the truth of such certification) transmit the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance (if a tax payment was required) shall be credited by the Department to the proper retailer's account with the Department, but without the 2 1/2% discount being allowed. When the user pays the tax directly to the Department as aforesaid, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

(Source: Amended at ___ Ill. Reg. ___, effective ___)

SUBPART F: INTERSTATE COMMERCE

Section 130.605 Sales of Property Originating in Illinois

a) Where tangible personal property is located in this State at the time of its sale (or is subsequently produced in Illinois), and then delivered in Illinois to the purchaser, the seller is taxable if the sale is at retail.

1) The sale is not deemed to be in interstate commerce if the purchaser or his representative receives the physical possession of such property in this State.

2) This is so notwithstanding the fact that the purchaser may,

NOTICE OF PROPOSED AMENDMENTS

after receiving physical possession of the property in this State, transport or send the property out of the State for use outside the State or for use in the conduct of interstate commerce.

3) The place at which the contract of sale or contract to sell is negotiated and executed and the place at which title to the property passes to the purchaser are immaterial. The place at which the purchaser resides is also immaterial. It likewise makes no difference that the purchaser is a carrier when that happens to be the case.

4) There are two exceptions to the rule that the sale is not deemed to be a sale in interstate commerce if the purchaser or his representative receives physical possession of the property in Illinois.

A) Effective July 23, 1971, the tax is not imposed upon the sale of a motor vehicle in this State to a nonresident even though such motor vehicle is delivered to such nonresident in this State, if such motor vehicle is not to be titled in this State, and if a driveway decal permit is issued to such motor vehicle as provided in Section 3-603 of the Illinois Vehicle Code or if the nonresident purchaser has vehicle registration plates to transfer to the motor vehicle upon returning to his home state. The issuance of the driveway decal permit shall be prima facie evidence that such motor vehicle will not be titled in this State.

B) ~~EFFECTIVE SEPTEMBER 17, 1982, THE SELLER DOES NOT INCUR RETAILERS' OCCUPATION TAX LIABILITY WITH RESPECT TO THE SELLER DOES NOT INCUR RETAILERS' OCCUPATION TAX LIABILITY~~ With respect to ~~RECEIVES THE PROCEEDS FROM THE SALE OF AN ITEM OF TANGIBLE PERSONAL PROPERTY TO A COMMON CARRIER BY RAIL WHICH TAKES DELIVERY RECEIVES PHYSICAL POSSESSION OF THE SUCH PROPERTY IN ILLINOIS BY AND WHICH TRANSPORTS THE ITEM, FOR SHARES WITH ANOTHER COMMON CARRIER IN TRANSPORTING THE SUCH PROPERTY, OUT OF ILLINOIS ON A STANDARD UNIFORM BILL OF LADING SHOWING THE SELLER OF THE PROPERTY AS THE SHIPPER OR CONSIGNOR OF THE SUCH PROPERTY TO A DESTINATION OUTSIDE ILLINOIS, FOR USE OUTSIDE ILLINOIS.~~ (Section 2(g) of the Act)

C) The exception for sales to common carriers by rail which is described immediately above at subsection (a)(4)(B) of this Section is also applicable to local retailers' Occupation Taxes imposed by home rule municipalities, non-home

NOTICE OF PROPOSED AMENDMENTS

rule municipalities, home rule counties, water commissions, the Regional Transportation Authority and the Metro East Mass Transit District. However, the feeal takes may be remitted on this otherwise exempt transaction by municipality of Metro East Mass Transit District ordinance of Regional Transportation Authority resolution.

b) The tax does not extend to gross receipts from sales in which the seller is obligated, under the terms of his agreement with the purchaser, to make physical delivery of the goods from a point in this State to a point outside this State, not to be returned to a point within this State, provided that such delivery is actually made.

c) Nor does the tax apply to gross receipts from sales in which the seller, by carrier (when the carrier is not also the purchaser) or by mail, under the terms of his agreement with the purchaser, delivers the goods from a point in this State to a point outside this State not to be returned to a point within this State.

d) The place at which title to the property passes to the purchaser is immaterial. The place at which the contract of sale or contract to sell is negotiated and executed and the place at which the purchaser resides are also immaterial. Sales of the type described in subsections (b) and (c) of this Regulation are deemed to be within the protection of the Commerce Clause of the Constitution of the United States.

e) To establish that the gross receipts from any given sale are exempt because the tangible personal property is delivered by the seller from a point within this State to a point outside this State under the terms of an agreement with the purchaser, the seller will be required to retain in his records, to support deductions taken on his tax returns proof which satisfies the Department that there was such an agreement and a bona fide delivery outside this State of the property which is sold. The most acceptable proof of this fact will be:

- 1) If shipped by common carrier, a waybill or bill of lading requiring delivery outside this State;
- 2) if sent by mail, an authorized receipt from the United States Post Office Department for articles sent by registered mail, parcel post, ordinary mail or otherwise, showing the name of the addressee, the point outside Illinois to which the property is mailed and the date of such mailing; if the receipt does not comply with these requirements, other supporting evidence will be required;

3) if sent by seller's own transportation equipment, a trip sheet signed by the person making delivery for the seller and showing the name, address and signature of the person to whom the goods were delivered outside this State; or, in lieu thereof, an affidavit signed by the purchaser or his representative, showing the name and address of the seller, the name and address of the purchaser and the time and place of such delivery outside Illinois by the seller, together with other supporting data as required by Section 130.810 of this Part and by Section 7 of the Retailers' Occupation Tax Act.

(Source: Amended at Ill. Reg. _____, effective _____)

SUBPART G: CERTIFICATE OF REGISTRATION

Section 130.701 General Information on Obtaining a Certificate of Registration

- a) It shall be unlawful for any person to engage in the business of selling tangible personal property at retail in this State ~~for more than 30 days~~ without a Certificate of Registration from the Department.
- b) Every person who engages in the business of selling tangible personal property at retail in this State must procure a Certificate of Registration (and Sub-Certificate of Registration when required) from the Department.
- c) For information with respect to penalties for violating this requirement, see Subpart I of this Part.
- d) The application to register must be made on a form prescribed and furnished by the Department for that purpose. Upon request therefor, made to the ~~Taxpayers' Service Section, Retailers' Occupation Tax Division~~ Department of Revenue, ~~Springfield~~ an application form will be furnished. Each such application shall be signed and verified. The application shall contain an acceptance of responsibility by the person or persons who will be responsible for filing returns and payment of the taxes due under this Act.

4c) Special Requirements Pertaining to Vending Machines:

If the applicant will sell tangible personal property at retail through vending machines, his application to register shall indicate the number of vending machines to be so operated; and thereafter, he shall notify the Department by January 31 of the number of vending machines which such person was using in his business of selling tangible personal property at retail on the preceding December 31.

2f) Posting Bond Or Other Security:

- 1) Every applicant for a certificate of registration shall, within 30 days after he commences to engage in the business of selling tangible personal property at retail, furnish a bond from a surety company authorized to do business in the State of Illinois, or a bond signed by 2 personal sureties who have filed with the Department, sworn statements disclosing net assets equal to at least 3 times the amount of the bond to be required of such applicant, or a bond secured by an assignment of a bank account or certificate of deposit, stocks or bonds, conditioned upon the applicant paying to the State of Illinois all moneys becoming due under the Retailers' Occupation Tax Act and under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under the Retailers' Occupation Tax Act will permit the applicant to engage in business without registering separately under such other law, ordinance or resolution.

32) Maximum Amount of Bond or Other Security:

- A) The Department shall fix the amount of such security in each case, taking into consideration the amount of money expected to become due from the applicant under the Retailers' Occupation Tax Act and under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under the Retailers' Occupation Tax Act will permit the applicant to engage in business without registering separately under such other law, ordinance or resolution. The amount of security required by the Department shall be such as, in its opinion, will protect the State of Illinois against failure to pay the amount which may become due from the applicant under the Retailers' Occupation Tax Act and under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under the Retailers' Occupation Tax Act will permit the applicant to engage in business without registering separately under such other law, ordinance or resolution, but the amount of the security required by the Department shall not exceed three times the amount of the applicant's average monthly tax liability, or \$50,000.00, whichever amount is lower.
- B) No certificate of registration under the Retailers' Occupation Tax Act shall be issued by the Department until the

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

applicant provides the Department with satisfactory security as herein provided for.

5j) Exception From Security Requirements For Prior Continuance Compliance Taxpayers.

Any taxpayer who has, as verified by the Department, faithfully and continuously complied with the condition of his bond or other security under the provisions of the Act for a period of 3 consecutive years shall be considered to be a prior Continuous Compliance taxpayer. Every Prior Continuous Compliance taxpayer shall be exempt from all requirements under the Act concerning the furnishing of security as a condition precedent to his being authorized to engage in the business of selling tangible personal property at retail in this State. This exemption shall continue for each such taxpayer until such time as he may be determined by the Department to be delinquent in the filing of any returns, or is determined by the Department (either through the Department's issuance of a final assessment which has become final under the Act, or by the taxpayer's filing of a return which admits tax that is not paid to be due) to be delinquent or deficient in the paying of any tax under the Retailers' Occupation Tax Act or under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the registrant under the Retailers' Occupation Tax Act will permit the registrant to engage in business without registering separately under such other law, ordinance or resolution, at which time that taxpayer shall become subject to all the financial responsibility requirements of the Act and, as a condition of being allowed to continue to engage in the business of selling tangible personal property at retail, shall be required to post bond or other acceptable security with the Department covering liability which such taxpayer may thereafter incur. Any taxpayer who fails to pay an admitted or established liability under the Act may also be required to post bond or other acceptable security with this Department guaranteeing the payment of such admitted or established liability.

4g) Issuance of Certificate of Registration.

Upon receipt of the application for certificate of registration in proper form, and upon approval by the Department of the security furnished by the applicant, the Department shall issue to such applicant a certificate of registration which shall permit person to whom it is issued to engage in the business of selling tangible personal property at retail in this State. ~~provided that the applicant is not in default to the State of Illinois for moneys~~

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

~~due under the Retailers' Occupation Tax Act or under any other State tax law or municipal or county tax ordinance that is issued under which the certificate of registration that is issued under the Retailers' Occupation Tax Act would authorize the holder to do business without registering separately under such other law, ordinance or resolution. No certificate of registration shall be issued to any person who is in default to the State of Illinois for moneys due under the Retailers' Occupation Tax Act or under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under the Retailers' Occupation Tax Act will permit the applicant to engage in business without registering separately under such other law, ordinance or resolution.~~

h) NO CERTIFICATE OF REGISTRATION ISSUED TO A TAXPAYER WHO FILES RETURNS REQUIRED BY THIS ACT ON A MONTHLY BASIS SHALL BE VALID AFTER THE EXPIRATION OF 5 YEARS FROM THE DATE OF ITS ISSUANCE OR LAST RENEWAL. THE EXPIRATION DATE OF A SUB-CERTIFICATE OF REGISTRATION SHALL BE THAT OF THE CERTIFICATE OF REGISTRATION TO WHICH THE SUB-CERTIFICATE RELATES. A CERTIFICATE OF REGISTRATION SHALL BE AUTOMATICALLY RENEWED, SUBJECT TO REVOCATION AS PROVIDED BY THIS ACT, FOR AN ADDITIONAL 5 YEARS FROM THE DATE OF ITS EXPIRATION UNLESS OTHERWISE NOTIFIED BY THE DEPARTMENT. A CERTIFICATE OF REGISTRATION ISSUED UNDER THIS ACT MORE THAN 5 YEARS BEFORE THE EFFECTIVE DATE OF THIS AMENDATORY ACT OF 1989 SHALL EXPIRE AND BE SUBJECT TO THE RENEWAL PROVISIONS OF THIS SECTION ON THE NEXT ANNIVERSARY OF THE DATE OF ISSUANCE OF SUCH CERTIFICATE WHICH OCCURS MORE THAN 6 MONTHS AFTER THE EFFECTIVE DATE OF THIS AMENDATORY ACT OF 1989. A CERTIFICATE OF REGISTRATION ISSUED LESS THAN 5 YEARS BEFORE THE EFFECTIVE DATE OF THIS AMENDATORY ACT OF 1989 SHALL EXPIRE AND BE SUBJECT TO THE RENEWAL PROVISIONS OF THIS SECTION ON THE 5TH ANNIVERSARY OF THE ISSUANCE OF THE CERTIFICATE.

i) WHERE A TAXPAYER TO WHOM A CERTIFICATE OF REGISTRATION IS ISSUED UNDER THIS ACT IS IN DEFAULT TO THE STATE OF ILLINOIS FOR MONEYS DUE UNDER THIS ACT OR ANY OTHER STATE TAX LAW OR MUNICIPAL OR COUNTY ORDINANCE ADMINISTERED OR ENFORCED BY THE DEPARTMENT, THE DEPARTMENT SHALL, NOT LESS THAN 120 DAYS BEFORE THE EXPIRATION OF SUCH CERTIFICATE OF REGISTRATION, GIVE NOTICE TO THE TAXPAYER TO WHOM THE CERTIFICATE WAS ISSUED, OF THE AMOUNT OF TAX, PENALTY AND INTEREST DUE AND OWING FROM THE TAXPAYER, AND THAT THE CERTIFICATE OF REGISTRATION SHALL NOT BE AUTOMATICALLY RENEWED UPON ITS EXPIRATION DATE UNLESS THE TAXPAYER, ON OR BEFORE THE DATE OF EXPIRATION, HAS PAID THE DEFAULTED AMOUNT IN FULL.

j) THE DEPARTMENT MAY, IN ITS DISCRETION, APPROVE RENEWAL BY AN APPLICANT WHO IS IN DEFAULT IF, AT THE TIME OF APPLICATION FOR RENEWAL, THE APPLICANT PAYS TO THE DEPARTMENT SUCH PERCENTAGE OF THE

DEPARTMENT OF REVENUE

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

DEFAULTED AMOUNT AS MAY BE DETERMINED BY THE DEPARTMENT AND AGREES IN WRITING TO WAIVE ALL LIMITATIONS UPON THE DEPARTMENT FOR COLLECTION OF THE REMAINING DEFAULTED AMOUNT TO THE DEPARTMENT OVER A PERIOD NOT TO EXCEED 5 YEARS FROM THE DATE OF RENEWAL OF THE CERTIFICATE; HOWEVER, NO RENEWAL APPLICATION SUBMITTED BY AN APPLICANT WHO IS IN DEFAULT SHALL BE APPROVED IF THE IMMEDIATELY PRECEDING RENEWAL BY THE APPLICANT WAS CONDITIONED UPON THE INSTALLMENT PAYMENT AGREEMENT DESCRIBED IN THIS SECTION. THE PAYMENT AGREEMENT HEREIN PROVIDED FOR SHALL BE IN ADDITION TO, AND NOT IN LIEU OF, THE SECURITY REQUIRED BY THIS SECTION OF A TAXPAYER WHO IS NO LONGER CONSIDERED A CONTINUOUS COMPLIANCE TAXPAYER. THE EXECUTION OF THE PAYMENT AGREEMENT AS PROVIDED IN THIS ACT SHALL NOT TOLL THE ACCRUAL OF INTEREST AT THE STATUTORY RATE. (Section 2a of the Act)

(Source: Amended at ___ Ill. Reg. ___, effective ___)

SUBPART I: PENALTIES AND INTEREST

Section 130.901 Civil Penalties

The Retailers' Occupation Tax Act provides the following penalties for violations of the Act or of any Regulation of the Department issued pursuant thereto:

a) Filing an Incorrect Return

"IF THE TAX COMPUTED UPON THE BASIS OF THE GROSS RECEIPTS AS FIXED BY THE DEPARTMENT IS GREATER THAN THE AMOUNT OF TAX DUE UNDER THE RETURN OR RETURNS AS FILED, THE DEPARTMENT SHALL (OR IF THE TAX OR ANY PART THEREOF THAT IS ADMITTED TO BE DUE BY A RETURN OR RETURNS, WHETHER FILED ON TIME OR NOT, IS NOT PAID, THE DEPARTMENT MAY) ISSUE THE TAXPAYER A NOTICE OF TAX LIABILITY FOR THE AMOUNT OF TAX CLAIMED BY THE DEPARTMENT TO BE DUE, TOGETHER WITH A PENALTY OF 10% THEREOF: PROVIDED, THAT IF THE INCORRECTNESS OF ANY RETURN OR RETURNS AS DETERMINED BY THE DEPARTMENT IS DUE TO FRAUD, SAID PENALTY SHALL BE 30% OF THE TAX DUE." (~~Ill. Rev. Stat. 1987, ch. 120, par. 443~~ Section 4 of the Act). The above-quoted penalties apply on or after January 1, 1988.

b) Failure to File Return When Required, but Payment Prior to Notice of Tax Liability

"IN CASE ANY PERSON ENGAGED IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL FAILS TO FILE A RETURN WHEN AND AS HEREIN REQUIRED, BUT THEREAFTER, PRIOR TO THE DEPARTMENT'S ISSUANCE OF A NOTICE OF TAX LIABILITY UNDER THIS SECTION, FILES A RETURN AND PAYS THE TAX, HE SHALL ALSO PAY A PENALTY OF 10% OF THE AMOUNT OF THE TAX." (~~Ill. Rev. Stat. 1987, ch. 120, par. 444~~ Section 5 of the Act)

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

1) The above-quoted penalty applies January 1, 1988.

A) EXAMPLE: The taxpayer's return for November, 1987, is required to be filed on or before December 31, 1987. The taxpayer files the return on January 10, 1988. Because the return is filed late in January, 1988, it is subject to the 10% penalty rate that went into effect January 1, 1988.

B) EXAMPLE: The taxpayer's return for October, 1987, is required to be filed on or before November 30, 1987. The taxpayer files the return on December 12, 1987. Because the return is filed late during December, 1987, it is subject to the 7.5% penalty rate that was in effect during December, 1987.

2) As to tax liability incurred before November 1, 1987, but on or after December 1, 1984, the penalty in this situation is 7.5%.

c) Filing Return at Required Time but Failure to Pay Tax

"IN CASE ANY PERSON ENGAGED IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL FILES THE RETURN AT THE TIME REQUIRED BY THE ACT BUT FAILS TO PAY THE TAX, OR ANY PART THEREOF, WHEN DUE, A PENALTY OF 10% OF THE AMOUNT OF THE TAX UNPAID WHEN DUE SHALL BE ADDED THERETO." (~~Ill. Rev. Stat. 1987, ch. 120, par. 444~~ Section 5 of the Act)

1) The above quoted penalty applies on or after January 1, 1988.

2) As to tax liability incurred before November 1, 1987 January 1, 1988, but on or after December 1, 1984, the penalty in this situation is 7.5%.

d) Filing Late Return without Payment of Entire Tax

"IN CASE ANY PERSON ENGAGED IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL FAILS TO FILE A RETURN WHEN AND AS HEREIN REQUIRED, BUT THEREAFTER, PRIOR TO THE DEPARTMENT'S ISSUANCE OF A NOTICE OF TAX LIABILITY UNDER THIS SECTION, FILES A RETURN BUT FAILS TO PAY THE ENTIRE TAX, A PENALTY OF 10% OF THE FULL AMOUNT OF TAX SHOWN BY SUCH RETURN SHALL BE ADDED THERETO." (~~Ill. Rev. Stat. 1987, ch. 120, par. 444~~ Section 5 of the Act)

1) The above quoted penalty applies on or after January 1, 1988.

2) As to tax liability incurred before November 1, 1987 January 1, 1988, but on or after December 1, 1984, the penalty in this

NOTICE OF PROPOSED AMENDMENTS

situation is 7.5%.

- e) Failure to File Return When Required, and Failure to Pay Prior to Notice by Department

"IN CASE ANY PERSON ENGAGED IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL FAILS TO FILE A RETURN, THE DEPARTMENT SHALL DETERMINE THE AMOUNT OF TAX DUE FROM HIM ACCORDING TO ITS BEST JUDGMENT AND INFORMATION, WHICH AMOUNT SO FIXED BY THE DEPARTMENT SHALL BE PRIMA FACIE CORRECT AND SHALL BE PRIMA FACIE EVIDENCE OF THE CORRECTNESS OF THE AMOUNT OF TAX DUE, AS SHOWN IN SUCH DETERMINATION....THE DEPARTMENT SHALL ISSUE THE TAXPAYER A NOTICE OF TAX LIABILITY FOR THE AMOUNT OF TAX CLAIMED BY THE DEPARTMENT TO BE DUE, TOGETHER WITH A PENALTY OF 30% THEREOF." (~~Ill. Rev. Stat., 1987, ch. 120, par. 444~~ Section 5 of the Act)

- 1) The above-quoted penalty applies to tax liability incurred on or after December 1, 1984.
- 2) As to tax liability incurred before December 1, 1984, but after July 1, 1965, the penalty in this situation is 20%.
- f) Over-Collection of Tax, or Collection of Tax on Nontaxable Receipts

"IF ANY SELLER COLLECTS AN AMOUNT (HOWEVER DESIGNATED) WHICH PURPORTS TO REIMBURSE SUCH SELLER FOR RETAILERS' OCCUPATION TAX LIABILITY MEASURED BY RECEIPTS WHICH ARE NOT SUBJECT TO RETAILERS' OCCUPATION TAX, OR IF ANY SELLER, IN COLLECTING AN AMOUNT (HOWEVER DESIGNATED) WHICH PURPORTS TO REIMBURSE SUCH SELLER FOR RETAILERS' OCCUPATION TAX LIABILITY MEASURED BY RECEIPTS WHICH ARE SUBJECT TO TAX UNDER THE ACT, COLLECTS MORE FROM THE PURCHASER THAN THE SELLER'S RETAILERS' OCCUPATION TAX LIABILITY ON THE TRANSACTION IS, THE PURCHASER SHALL HAVE A LEGAL RIGHT TO CLAIM A REFUND OF SUCH AMOUNT FROM SUCH SELLER. HOWEVER, IF SUCH AMOUNT IS NOT REFUNDED TO THE PURCHASER FOR ANY REASON, THE SELLER IS LIABLE TO PAY SUCH AMOUNT TO THE DEPARTMENT. THIS PARAGRAPH DOES NOT APPLY TO AN AMOUNT COLLECTED BY THE SELLER AS REIMBURSEMENT FOR THE SELLER'S RETAILERS' OCCUPATION TAX LIABILITY ON RECEIPTS WHICH ARE SUBJECT TO TAX UNDER THE ACT AS LONG AS SUCH COLLECTION IS MADE IN COMPLIANCE WITH THE TAX COLLECTION BRACKETS PRESCRIBED BY THE DEPARTMENT IN ITS RULES AND REGULATIONS." (~~Ill. Rev. Stat., 1987, ch. 120, par. 444~~ Section 2 of the Act)

- g) Filing Late Return Due to "Reasonable Cause"

- 1) "HOWEVER, WHERE THE FAILURE TO FILE ANY TAX RETURN REQUIRED UNDER THIS ACT ON THE DATE PRESCRIBED THEREFOR (INCLUDING ANY EXTENSIONS THEREOF), IS SHOWN TO BE UNINTENTIONAL AND

NOTICE OF PROPOSED AMENDMENTS

NONFRAUDULENT AND HAS NOT OCCURRED IN THE 2 YEARS IMMEDIATELY PRECEDING THE FAILURE TO FILE ON THE PRESCRIBED DATE OR IS DUE TO OTHER REASONABLE CAUSE THE PENALTIES IMPOSED BY THIS ACT SHALL NOT APPLY." (~~Ill. Rev. Stat., 1987, ch. 120, par. 444~~ Section 5 of the Act)

- 2) In general, a "reasonable cause" for the failure to file any return would be what is acceptable to the Federal Government for Federal Income Tax purposes as a "reasonable cause" for failure to file a Federal Income Tax return.

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.905 Interest

- a) ~~AS TO TAX LIABILITY INCURRED ON OR AFTER JULY 1, 1965, IN ADDITION TO ANY PENALTY PROVIDED FOR IN THIS ACT, ANY AMOUNT OF TAX WHICH IS NOT PAID WHEN DUE SHALL BEAR INTEREST AT THE RATE OF 1% PRIOR TO SEPTEMBER 17, 1981, AND AT THE RATE OF 2% ON AND AFTER SEPTEMBER 17, 1981 AND PRIOR TO JANUARY 1, 1987, AND AT THE RATE OF 1.25% ON AND AFTER JANUARY 1, 1987, THEREAFTER PER MONTH OR FRACTION THEREOF FROM THE DATE WHEN SUCH TAX BECOMES PAST DUE UNTIL SUCH TAX IS PAID OR A JUDGMENT THEREFOR IS OBTAINED BY THE DEPARTMENT.~~

- b) IF THE TIME FOR MAKING OR COMPLETING AN AUDIT OF A TAXPAYER'S BOOKS AND RECORDS IS EXTENDED WITH THE TAXPAYER'S CONSENT, AT THE REQUEST OF AND FOR THE CONVENIENCE OF THE DEPARTMENT, BEYOND THE DATE ON WHICH THE STATUTE OF LIMITATIONS UPON THE ISSUANCE OF A NOTICE OF TAX LIABILITY BY THE DEPARTMENT OTHERWISE WOULD RUN, NO INTEREST SHALL ACCRUE DURING THE PERIOD OF SUCH EXTENSION. (~~Ill. Rev. Stat., 1983, ch. 120, par. 444~~ Section 5 of the Act)

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.910 Criminal Penalties

- a) ~~WHEN THE AMOUNT DUE IS UNDER \$300.00, THE FOLLOWING VIOLATIONS CONSTITUTE CLASS 4 FELONY: PUNISHABLE BY A FINE OF UP TO \$10,000.00, IMPRISONMENT IN A PENITENTIARY FOR NOT LESS THAN ONE YEAR NOR MORE THAN 3 YEARS, OR BOTH:~~

- 1) FILING A FRAUDULENT RETURN;

- 2) SIGNING A FRAUDULENT RETURN OF A CORPORATION;

- 3) FAILURE TO FILE A RETURN;

- 4) KNOWINGLY ENTERING FALSE INFORMATION ON THE RETURN OF ANY

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

TAXPAYER, BY ANY ACCOUNTANT OR OTHER AGENT;

- 5) ACCEPTING MONEY THAT IS DUE TO THE DEPARTMENT UNDER THE ACT FROM A TAXPAYER FOR THE PURPOSE OF ACTING AS THE TAXPAYER'S AGENT TO MAKE THE PAYMENT TO THE DEPARTMENT AND PAYING TO REMIT SUCH PAYMENT TO THE DEPARTMENT WHEN DUE, IN ADDITION, ANY PERSONS WHO PURPOSE TO MAKE SUCH PAYMENT BY ISSUING OR BEYONDING A CHECK OR OTHER ORDER UPON A REAL OR FICTITIOUS DEPOSITORY FOR THE PAYMENT OF MONEY, KNOWING THAT IT WILL NOT BE PAID BY THE DEPOSITORY, SHALL BE GUILTY OF A DECEPTIVE PRACTICE IN VIOLATION OF SECTION 17-1 OF THE CRIMINAL CODE 3-OF 1961, AS AMENDED. (Ill. Rev. Stat. 1983, ch. 38, par. 17-1)

b) THE FOLLOWING VIOLATIONS OF THE ACT CONSTITUTE CLASS 4-PERSONS PUNISHABLE BY A FINE OF UP TO \$10,000.00, IMPRISONMENT IN A PENITENTIARY FOR NOT LESS THAN ONE YEAR NOR MORE THAN THREE YEARS, OR BOTH:

- 1) ENGAGING IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY WITHOUT A CERTIFICATE OF REGISTRATION (OR SUB CERTIFICATE IF REQUIRED) FROM THE DEPARTMENT, OR CONTINUING TO ENGAGE IN SUCH BUSINESS AFTER THE TAXPAYER'S CERTIFICATE OR SUB CERTIFICATE OF REGISTRATION HAS BEEN REVOKED BY THE DEPARTMENT, OR THE VIOLATION OF ANY OTHER PROVISION OF SECTION 2A OF THE REPARABLES OCCUPATION TAX RELATING TO CERTIFICATES OF REGISTRATION, EACH DAY, OR AFTER HIS CERTIFICATE OF REGISTRATION IN VIOLATION OF THIS SECTION 2A, OR AFTER HIS CERTIFICATE OF REGISTRATION UNDER THIS ACT HAS BEEN REVOKED, CONSTITUTES A SEPARATE OFFENSE;

- 2) FAILURE TO KEEP BOOKS AND RECORDS AS REQUIRED BY THE ACT;

- 3) OBTAINING A REGISTRATION NUMBER OR RESALE NUMBER FROM THE DEPARTMENT THROUGH MISREPRESENTATION, OR THE MAKING OF A REPRESENTATION BY A PURCHASER TO A SELLER THAT SUCH PURCHASER HAS A REGISTRATION NUMBER OR A RESALE NUMBER FROM THE DEPARTMENT WHEN HE KNOWS THAT HE DOES NOT, OR USING HIS REGISTRATION NUMBER OR RESALE NUMBER FROM THE DEPARTMENT TO MAKE A SELLER BELIEVE THAT THE PURCHASER IS BUYING TANGIBLE PERSONAL PROPERTY FOR RESALE WHEN SUCH PURCHASER IN FACT KNOWS THAT THIS IS NOT THE CASE;

- 4) THE COLLECTION OR ATTEMPTED COLLECTION BY THE SELLER OF AN AMOUNT (HOWEVER DESIGNATED WHICH PURPOSES TO REIMBURSE SUCH SELLER FOR RETAILERS' OCCUPATION TAX LIABILITY) MEASURED BY PRECEPTS WHICH SUCH SELLER KNOWS ARE NOT SUBJECT TO RETAILERS' OCCUPATION TAX, OR THE KNOWING OVER COLLECTION OR ATTEMPTED OVER COLLECTION BY A SELLER OF AN AMOUNT PURPORTING TO REIMBURSE SUCH SELLER FOR RETAILERS' OCCUPATION TAX LIABILITY IN A TRANSACTION WHICH IS SUBJECT TO THE TAX THAT IS IMPOSED BY THE

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

ACT, THIS PARAGRAPH DOES NOT APPLY TO AN AMOUNT COLLECTED BY THE SELLER AS REIMBURSEMENT FOR THE SELLER'S RETAILERS' OCCUPATION TAX LIABILITY ON RECEIPTS WHICH ARE SUBJECT TO TAX UNDER THE ACT AS LONG AS SUCH COLLECTION IS MADE IN COMPLIANCE WITH THE TAX COLLECTION BRANCHES PRESCRIBED BY THE DEPARTMENT IN ITS REGULATIONS, 86 Ill. Adm. Code 150.405 et seq. Table A-7

- 5) WHEREA VIOLATION OF ANY RULE OR REGULATIONS OF THE DEPARTMENT, WHEN THE AMOUNT DUE IS \$300.00 OR MORE, THE FOLLOWING VIOLATIONS CONSTITUTE CLASS 3-PERSONS PUNISHABLE BY A FINE OF UP TO \$10,000.00, IMPRISONMENT IN A PENITENTIARY FOR NOT LESS THAN TWO YEARS NOR MORE THAN FIVE YEARS, OR BOTH:

- 1) FILING OR CAUSING TO BE FILED A FRAUDULENT RETURN;
- 2) SIGNING OR CAUSING TO BE SIGNED A FRAUDULENT RETURN OF A CORPORATION;
- 3) FAILURE TO FILE A RETURN;
- 4) KNOWINGLY ENTERING FALSE INFORMATION ON THE RETURN OF ANY TAXPAYER BY ANY ACCOUNTANT OR OTHER AGENT;

- 5) ACCEPTING MONEY THAT IS DUE TO THE DEPARTMENT UNDER THE ACT FROM A TAXPAYER FOR THE PURPOSE OF ACTING AS THE TAXPAYER'S AGENT TO MAKE THE PAYMENT TO THE DEPARTMENT AND PAYING TO REMIT SUCH PAYMENT TO THE DEPARTMENT WHEN DUE, OR PURPORTING TO MAKE SUCH PAYMENT BUT FAILING TO DO SO BECAUSE HIS CHECK OR OTHER REMITTANCE DOES NOT CLEAR THE BANK OR OTHER DEPOSITORY AGENCY WHICH IT IS DRAWN (Ill. Rev. Stat. 1983, ch. 120, par. 452)

- a) ANY DISTRIBUTOR, SUPPLIER OR OTHER SELLER OF MOTOR VEHICLES REGISTERED PURSUANT TO SECTION 2A OR 2C OF THE ACT WHO FAILS TO COLLECT THE PREPAID TAX ON INVOICED GALLONS OF MOTOR FUEL SOLD OR WHO FAILS TO DELIVER A STATEMENT OF TAX PAID TO THE PURCHASER OR TO THE DEPARTMENT AS REQUIRED BY SECTION 2B AND 2C OF THIS ACT, RESPECTIVELY, SHALL BE GUILTY OF A CLASS 4 MISDEMEANOR IF THE AMOUNT DUE IS UNDER \$300.00, AND A CLASS 4 FELONY IF THE AMOUNT DUE IS \$300.00 OR MORE. (Ill. Rev. Stat. 1983, ch. 120, pars. 441a and 441e)

Section 13 of the Act details the criminal penalties for violation of the Retailers' Occupation Tax Act.

(Source: Amended at Ill. Reg. _____, effective _____)
SUBPART N: SALES FOR RESALE

Section 130.1401 Seller's Responsibility to Determine the Character of the Sale at the Time of the Sale

- a) A person who sells tangible personal property to a purchaser who may use or consume such property within the meaning of the Act, but who also may resell such property, must determine, at the time when he sells the property to such purchaser, whether the purchaser is buying the property "for use or consumption" within the meaning of the Act or whether the purchaser is buying the property "for resale". Section 2c of the Act provides that purchasers of tangible personal property for resale shall apply to the Department for resale numbers. In determining whether a sale is for resale, the seller shall request that the purchaser provide a resale number and certification that the sale is for resale. This determination is required in order that the seller may properly file the returns required by the Act and compute his tax liability.
- b) This determination is not necessary (and no Certificate of Resale is therefore required) as to sales made to any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes or any not-for-profit corporation, society, association, foundation, institution or organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years of age or older, or as to sales made on or after March 21, 1963, to a governmental body because receipts from such sales are exempted from the Act whether such sales are at retail or whether such sales are for resale. For information concerning sales to purchasers of the kind listed in the preceding sentence, see Sections 130.2005 and 130.2080 of this Part. If the sale to such a purchaser in fact is a sale for resale, the seller is still permitted to claim exemption from the tax on the ground that such sale is a sale for resale and to obtain a corroborating Certificate of Resale from the purchaser.
- c) For information concerning resale certifications by construction contractors who are also retailers of building materials, see Section 130.2075 of this Part.
- d) For information concerning resale certifications by servicemen who are also retailers, see the Regulations pertaining to the Service Occupation Tax Act, (86 Ill. Adm. Code Part 140).
- (Source: Amended at ___ Ill. Reg. ___, effective ___)

Section 130.1405 Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale

- a) Except in the case of sales to totally exempt purchasers, when sales for resale are made, sellers should, for their protection, take a Certificate of Resale from the purchaser. Mere statements by sellers that property was sold for resale will not be accepted by the Department without corroborative evidence. Certificates of Resale may be made a part of purchase orders signed by the purchaser.
- b) A Certificate of Resale is a statement signed by the purchaser that the property purchased by him is purchased for purposes of resale. Provided that this statement is correct, the Department will accept Certificates of Resale as prima facie proof that sales covered thereby were made for resale. In addition to the statement, a Certificate of Resale must contain:
- 1) the seller's name and address;
 - 2) the purchaser's name and address;
 - 3) a description of the items being purchased for resale;
 - 4) purchaser's signature and date of signing;
 - 5) i) purchaser's registration number with the Illinois Department of Revenue; or
ii) purchaser's resale number issued by the Department of Revenue, or
iii) a statement that the purchaser is an out-of-State purchaser who will sell only to purchasers located outside the State of Illinois.
- c) If all of a purchaser's purchases are for resale, a purchaser may provide a blanket Certificate of Resale to a seller.
- 1) While there is no statutory requirement that blanket Certificates of Resale be renewed at certain intervals, blanket Certificates should be updated periodically, and no less frequently than every three years.
 - 2) If a purchaser knows that a certain percentage of all purchases from a given seller will be made for purposes of resale, he may accept a blanket Certificate of Resale stating that a designated percentage of the sales made by such seller to such purchaser will be made for purposes of resale.
- d) FAILURE TO PRESENT AN ACTIVE REGISTRATION NUMBER OR RESALE NUMBER AND A CERTIFICATION TO THE SELLER THAT A SALE IS FOR RESALE CREATES

NOTICE OF PROPOSED AMENDMENTS

A PRESUMPTION THAT A SALE IS NOT FOR RESALE. THIS PRESUMPTION MAY BE REBUTTED BY OTHER EVIDENCE THAT ALL OF THE SELLER'S SALES ARE SALES FOR RESALE, OR THAT A PARTICULAR SALE IS A SALE FOR RESALE (Section 2c of the Act).

(Source: Amended at ____ Ill. Reg. ____, effective ____)

Section 130.1410 Requirements for Certificates of Resale (Repealed)

a) A Certificate of Resale must bear the seller's name and address, the name and address of the purchaser, the date when such certificate was signed by the purchaser, a sufficient identification of the property sold for resale to the purchaser, and the purchaser's registration number or resale number with the Department.

b) Certificates of Resale may be made a part of purchase orders signed by the purchaser. Were statements by sellers that property was sold for resale will not be accepted by the Department without corroborative evidence.

(Source: Repealed at ____ Ill. Reg. ____, effective ____)

Section 130.1415 Resale Number - When Required and How Obtained

a) If the purchaser is not registered with the Department as a taxpayer, but claims to be a reseller of the tangible personal property in such a way that such resales are not taxable under the Retailers' Occupation Tax Act or under some other tax law which the Department may administer, such purchaser (except in the case of an out-of-State purchaser who will always resell and deliver the property to his customers outside Illinois) shall apply to the Department for a resale number. Such applicant shall state facts which will show the Department why such applicant is not liable for tax under this Act or under some other tax law which the Department may administer on any of his resales and shall furnish such additional information as the Department may reasonably require.

b) Examples of purchasers for resale who would need a resale number from the Department are persons who resell only to schools and other totally exempt purchasers; persons who resell only to purchasers who in turn resell the property apart from engaging in a service occupation; a nonprofit organization which has such an occasional liability as a reseller that it will discharge its liability on a "First and Final return" basis instead of by having a continuing registration with the Department, etc.

c) Upon approval of the application, the Department will assign a resale number to the applicant and will certify such number to him.

NOTICE OF PROPOSED AMENDMENTS

The Department may cancel any such number which is obtained through misrepresentation, or which is used to make a purchase tax-free when the purchase in fact is not a purchase for resale, or which no longer applies because of the purchaser's having discontinued the making of tax exempt resales of the property.

d) The Department may restrict the use of the number to one year at a time or to some other definite period if the Department finds it impracticable or otherwise inadvisable to issue such numbers for indefinite periods.

e) Except as provided hereinabove in this Regulation Subpart, no a sale shall be made tax-free on the ground of being a sale for resale unless if the purchaser has an active registration number or resale number from the Department and furnishes that number to the seller in connection with certifying to the seller that any sale to such purchaser is nontaxable because of being a sale for resale.

f) For the purpose of enabling agricultural producers to buy feed, seed, fertilizer and baby chicks for resale to the extent permitted by Sections 130.1970, 130.2100 and 130.2110 of this Part and still be in compliance with Section 2c of the Retailers' Occupation Tax Act, such agricultural producers who are not registered with the Department as retailers will be given a resale number as a class without making application, individually, to the Department therefor, with all such persons being assigned the same resale number by the Department.

g) The Department will assign Resale Number 0110 to all such buyers of feed, seed, fertilizer and baby chicks for this purpose.

h) Nothing that is stated hereinabove changes anything contained in Sections 130.1970, 130.2100 and 130.2110 of this Part.

(Source: Amended at ____ Ill. Reg. ____, effective ____)

Section 130.1420 Blanket Certificate of Resale (Repealed)

a) If all the sales which a seller makes to a particular purchaser are for resale, the seller may take a blanket Certificate of Resale from such purchaser. The seller should not take a blanket Certificate of Resale covering all of his sales to such purchaser if such purchaser makes some of his purchases of tangible personal property from such seller for use or consumption.

b) If a purchaser knows that all his purchases of a given type of tangible personal property from a particular seller will be made for purposes of resale, he may provide, and such seller may accept, a

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

~~Blanket Certificate of Resale covering purchases of that type.~~

- e) ~~If a purchaser knows that a certain percentage of all his purchases from a given seller will be made for purposes of resale, he may provide, and such seller may accept, a Blanket Certificate of Resale stating that a designated percentage of the sales made by such seller to such purchaser will be made for purposes of resale.~~

(Source: Repealed at Ill. Reg. _____, effective _____)

SUBPART O: CLAIMS TO RECOVER ERRONEOUSLY PAID TAX

Section 130.1501 Claims for Credit—Limitations—Procedure

a) Limitations Upon Claims

- 1) Where a taxpayer under the Retailers' Occupation Tax Act pays to the Department an amount of tax or penalty or interest not due under the provisions of the Act, either as a result of a mistake of fact or an error of law, such taxpayer may file a claim for credit with the Department.

- 2) The Department cannot approve any claim for credit unless the proof submitted in support thereof clearly establishes that the claimant has borne the burden of the tax erroneously paid or that he has unconditionally repaid the amount of the tax to his vendee from whom he has collected such amount. In the latter event, the claimant must also prove that his vendee has borne the burden of such amount or has unconditionally repaid persons to whom such vendee has shifted the burden of such amount (see Section 6 of the Retailers' Occupation Tax Act).

- 3) In addition, if the Retailers' Occupation Tax was paid on receipts from a sale made on or after August 1, 1955, no credit shall be allowed for any such amount paid by or collected from any claimant unless it shall appear that the claimant has unconditionally repaid, to the purchaser, any amount collected from the purchaser and retained by the claimant with respect to the same transaction under the Use Tax Act.

- 4) The Department cannot approve any claim for credit to the extent that the amount claimed is an amount which has been paid (voluntarily or involuntarily) in total or partial liquidation of an assessment which had become final before the claim for credit to recover the amount so paid is filed with the Department, or if paid in total or partial liquidation of a judgment, order or decree of court. Also, all claims for credit are subject to the statute of limitations provided in Section 6 of

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

the Act, as follows:

PROVIDED THAT AS TO ANY CLAIM FOR CREDIT FILED WITH THE DEPARTMENT ON AND AFTER EACH JANUARY 1 AND JULY 1 NO AMOUNT OF TAX OR PENALTY OR INTEREST ERRONEOUSLY PAID (EITHER IN TOTAL OR PARTIAL LIQUIDATION OF A TAX OR PENALTY OR AMOUNT OF INTEREST UNDER THIS ACT) MORE THAN 3 YEARS PRIOR TO SUCH JANUARY 1 AND JULY 1, RESPECTIVELY, SHALL BE CREDITED;...EXCEPT THAT IF BOTH THE DEPARTMENT AND THE TAXPAYER HAVE AGREED TO AN EXTENSION OF TIME TO ISSUE A NOTICE OF TAX LIABILITY AS PROVIDED IN SECTION 4 OF THIS ACT, SUCH CLAIM MAY BE FILED AT ANY TIME PRIOR TO THE EXPIRATION OF THE PERIOD AGREED UPON. (Ill.-Rev. Stat., 1987, ch. 120, par. 445 Section 6 of the Act)

b) Filing of Claims

- 1) Claims for credit shall be prepared and filed upon forms provided by the Department. Each claim shall state:
- the name and principal business address of the claimant;
 - the period covered by the claim;
 - the total amount of credit claimed, giving in detail the net amount of taxable receipts reported each month or other return period used by the claimant as the basis for filing returns in the period covered by the claim;
 - the total amount of tax paid for each return period;
 - receipts upon which tax liability is admitted for each return period;
 - the amount of receipts on which credit is claimed for each return period;
 - the tax due for each return period as corrected;
 - the amount of credit claimed for each return period;
 - reason or reasons why the amount, for which the claim is filed, is alleged to have been paid in error;
 - a list of the evidence (documentary or otherwise) which the claimant has available to establish his compliance with Section 6 as to bearing the burden of the tax for which he seeks credit;

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- K) payments or parts thereof (if any) included in the claim and paid by the claimant under protest;
- L) sufficient information to identify any suit which involves the Act, and to which the claimant is a party, and
- M) such other information as the Department may reasonably require.
- 2) Where the claimant is a corporation, the claim filed on behalf of such corporation shall be signed by the president, vice-president, secretary or treasurer or by the properly accredited agent of such corporation.
- 3) A claim for credit shall be considered to have been filed with the Department on the date upon which it is received by the Department.
- 4) Upon receipt of any claim for credit filed under the Act, any officer or employee of the Department, authorized in writing by the Director of Revenue to acknowledge receipt of such claims on behalf of the Department, shall execute on behalf of the Department, and shall deliver or mail to the claimant or his duly authorized agent, a written receipt, acknowledging that the claim has been filed with the Department, describing the claim in sufficient detail to identify it and stating the date upon which the claim was received by the Department.
- 5) Such written receipt shall be prima facie evidence that the Department received the claim described in such receipt and shall be prima facie evidence of the date when such claim was received by the Department.
- 6) In the absence of such a written receipt, the records of the Department as to when the claim was received by the Department, or as to whether or not the claim was received at all by the Department, shall be deemed to be prima facie correct upon these questions in the event of any dispute between the claimant (or his legal representative) and the Department concerning these questions. (See Section 6a of the Act.)

c) Procedure After Filing of Claims

- 1) The Department will examine each claim for credit as soon as practicable after such claim is filed and will notify the claimant (or his legal representative, if the claim is filed by such legal representative, or if the claimant has died or become incompetent and such legal representative has notified

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- 2) If such claimant, or the legal representative of a deceased or incompetent taxpayer, shall, within 20 days after the Department's Notice of Tentative Determination of Claim, file a protest thereto and request a hearing thereon, the Department shall give notice to such claimant, or to the legal representative of a deceased or incompetent taxpayer, of the time and place fixed for such hearing, and shall hold a hearing in conformity with the provisions of the Act, and pursuant thereto shall issue its Final Determination of the amount of credit, if any, found to be due as a result of such hearing, to such claimant, or to the legal representative of a deceased or incompetent taxpayer.
- 3) If a protest to the Department's Notice of Tentative Determination of Claim is not filed within 20 days and a request for a hearing thereon is not made as hereinabove provided, the said Notice shall thereupon become and operate as a Final Determination. (See Sections 6b and 6c of the Act.)

d) Use of Credit Memoranda to Satisfy Prior Rights of Department

- 1) If, following the above procedure, a credit is found to be due, as evidence thereof a credit memorandum for such amount shall be issued in the name of the claimant.
- 2) If there is an established unpaid assessment or an admitted unpaid liability, or unpaid penalty, or unpaid amount of interest, against the claimant either under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act, the Service Use Tax Act, the Home Rule Municipal Retailers' Occupation Tax Act (Ill. Rev. Stat. 1987, ch. 24, par. 8-11-1), Non-Home Rule Municipal Retailers' Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, par. 8-11-1.3), ~~THE HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX ACT (Ill. Rev. Stat. 1987, ch. 24, par. 8-11-5), Non-Home Rule Municipal Service Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, par. 8-11-1.4), the Home Rule County Retailers' Occupation Tax Act (Ill. Rev. Stat. 1987, ch. 34, par. 499-1 5-1006), THE COUNTY SUPPLEMENTARY RETAILERS' OCCUPATION TAX ACT (Ill. Rev. Stat. 1987, ch. 34, par. 499-1a7)~~ the Home Rule County Service

Occupation Tax Act (Ill. Rev. Stat. 1987-1989, ch. 34, par. 409-2.5-1007), THE-COUNTY-SUPPLEMENTARY-SERVICE-OCCUPATION-TAX ACT-(ILL.-REV.-STAT.-1987,-CH.-34,-PAR.-409-2A)-THIS-COUNTY-USB TAX-ACQ-(ILL.-REV.-STAT.-1987,-CH.-34,-PAR.-409-10)-THE-COUNTY-SUPPLEMENTARY-USB-TAX-ACQ-(ILL.-REV.-STAT.-1987,-CH.-34,-PAR.-409-10A) Section 4 of the Water Commission Act OF 1985 (Ill. Rev. Stat. 1987-1989, ch. 111 2/3, par. 254), subsections (b), (c) and (d) of Section 5.01 if the Local Mass Transit District, or Act (Ill. Rev. Stat. 1987-1989, ch. 111 2/3, par. 355.01), or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act (Ill. Rev. Stat. 1987-1989, ch. 111 2/3, par. 704.03), the amount of the credit shall be credited against the tax or penalty or interest due or become due under the Retailers' Occupation Tax Act, or under the Use Tax Act, the Service Occupation Tax Act, the Service Use Tax Act, the Home Rule Municipal Retailers' Occupation Tax Act, the Non-Home Rule Municipal Retailers' Occupation Tax Act, THE-MUNICIPAL-USB-TAX-ACT, the Home Rule Municipal Service Occupation Tax Act, the Non-Home Rule Municipal Service Occupation Tax Act, the Home Rule County Retailers' Occupation Tax Act, THE-COUNTY-SUPPLEMENTARY-RETAILERS'-OCCUPATION-TAX-ACT, the Home Rule County Service Occupation Tax Act, THE-COUNTY-SUPPLEMENTARY-SERVICE-OCCUPATION-TAX-ACT, THIS-COUNTY-USB-TAX ACT,-THIS-COUNTY-SUPPLEMENTARY-USB-TAX-ACT, Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act, from the person who made the erroneous payment.

33) If the credit is in an amount less than that of the unpaid liability, it shall be applied pro tanto.

4) If the amount of the credit exceeds that of the unpaid liability, after crediting an amount sufficient to liquidate or cancel out such unpaid liability, a new credit memorandum shall be issued for an amount representing the difference between that of the original credit found to be due and that of the liability liquidated or paid as aforesaid, and such new credit memorandum shall be delivered to the person entitled to receive delivery thereof, provided that no proceeding is pending against the claimant to establish an unpaid liability under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act, the Service Use Tax Act, the Home Rule Municipal Retailers' Occupation Tax Act, the Non-Home Rule Municipal Retailers' Occupation Tax Act, ~~the Home Rule Municipal Retailers' Occupation Tax Act, the Home Rule Service Occupation Tax Act, the Non-Home Rule Municipal Service Occupation Tax Act, the Home~~

Rule County Retailers' Occupation Tax Act, ~~THIS COUNTY SUPPLEMENTARY-RETAILERS' OCCUPATION TAX-ACT, THE HOME RULE COUNTY SERVICE OCCUPATION TAX ACT, THIS COUNTY-SUPPLEMENTARY-SERVICES OCCUPATION TAX-ACT, THIS COUNTY-USE TAX-ACT, THIS COUNTY-SUPPLEMENTARY-USE TAX-ACT, Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act.~~

5) If a proceeding to establish such an unpaid liability is pending, the credit memorandum shall be held by the Department until such proceeding is concluded; and if such proceeding results in the issuance of an assessment which becomes final, the credit shall be applied by the Department, to the extent which may be necessary, in liquidation of such assessment, or any interest that may accrue thereon, and the balance of the credit, if any (after cancellation of the credit memorandum applied in liquidation of such liability), shall be issued in the form of a new credit memorandum and delivered to the person entitled to receive delivery thereof.

(Source: Amended at Ill. Reg. , effective)

Section 130.1505 Disposition of Credit Memoranda by Holders Thereof

a) Assignment of Credit Memoranda

1) Credit memoranda issued in accordance with the provisions of Section 6 of the Act may be assigned or transferred only after a request for that purpose is filed with the Department upon forms prescribed and furnished by it, and subject to the following conditions:

A) That the assignment is made to a person who is subject to the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act, the Home Rule Municipal Retailers' Occupation Tax Act, the Non-Home Rule Municipal Retailers' Occupation Tax Act, the ~~MUNICIPAL-USE-TAX-ACT~~ the Home Rule Municipal Service Occupation Tax Act, the Non-Home Rule Municipal Service Occupation Tax Act, the Home Rule County Retailers' Occupation Tax Act, the ~~COUNTY-SUPPLEMENTARY-RETAILERS'-OCCUPATION-TAX-ACT~~, the Home Rule County Service Occupation Tax Act, the ~~COUNTY-SUPPLEMENTARY-SERVICE-OCCUPATION-TAX-ACT~~, the ~~COUNTY-USE-TAX-ACT~~, the ~~COUNTY-SUPPLEMENTARY-USE-TAX-ACT~~ Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g)

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

owes to the Department under the Act up to the date of the sale or transfer. The Department shall take such steps as may be appropriate to comply with such request.

- b) Any order issued by the Department pursuant to the Act and this Section to withhold from the purchase price shall be issued within 10 days after the Department receives notification of a sale as provided in the Act and this Section. The purchaser or transferee shall withhold enough such portion of the purchase price as may be directed by the Department, but not to exceed a minimum amount varying by type of business plus twice the outstanding unpaid liabilities and twice the average liability of preceding filings times the number of unfilled returns to cover the amount of all tax, penalty and interest due and unpaid by the seller or transferor under the Act or, if the payment of money or property is not involved, shall withhold the performance of the condition that constitutes the consideration for the sale or transfer. Within 60 days of the issuance of the initial order to withhold, the Department shall provide written notice to the purchaser or transferee of the actual amount of all taxes, penalties and interest then due and whether or not additional amounts may become due as a result of unfilled returns, pending assessments and audits not completed. The purchaser or transferee shall continue to withhold the amount directed to be withheld by the initial order or to withhold the performance of the condition which constitutes the consideration for the sale or transfer until the seller or transferor provides a receipt from the Department purchaser or transferee receives from the Department a certificate showing that such tax, penalty and interest have been paid or a certificate from the Department showing that no tax, penalty or interest is due from the seller or transferor under the Act.

- c) The purchaser or transferee is relieved of any duty to continue to withhold from the purchase price and of any liability for tax, penalty or interest due under the Act from the seller or transferor if the Department fails to notify the purchaser or transferee in the manner provided herein of the amount to be withheld ~~claimed by the Department to be due under the Act from the seller or transferor~~ within 30 days after the sale or transfer has been reported to the Department where the seller or transferor or purchaser or transferee did not notify the Department of the intended sale or transfer at least 30 days before the date of the sale or if the Department fails to notify the purchaser or transferee of the amount claimed by the Department to be due under the Act from the seller or transferor within 10 days after the sale or transfer has been reported to the Department where the seller or transferor or purchaser or transferee did not notify the Department of the intended sale or transfer at least 30 days before it occurred and did request

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

~~an audit or such other review as might enable the Department to determine how much it claims to be due under the Act from the seller or transferor up to the date of the sale or transfer or within 60 days after issuance of the initial order to withhold as the case may be. The Department shall have the right to determine amounts claimed on an estimated basis to allow for non-filed periods, pending assessments and audits not completed. However, the purchaser or transferee shall be personally liable only for the actual amount due when determined.~~

- d) If the seller or transferor fails to pay the tax, penalty and interest (if any) due from him under the Act and the Department makes timely claim therefor against the purchaser or transferee as hereinabove provided, then the purchaser or transferee shall pay the amount so withheld from the purchase price to the Department. If the purchaser or transferee fails to comply with the requirements of this Regulation Section under the Act, the purchaser or transferee shall be personally liable to the Department for the amount owed under the Act by the seller or transferor to the Department up to the amount of the reasonable value of the property acquired by the purchaser or transferee.
- e) Any person who shall acquire any property or rights thereto which, at the time of such acquisition, is subject to a valid lien in favor of the Department shall be personally liable to the Department for a sum equal to the amount of taxes secured by such lien but not to exceed the reasonable value of such property acquired by him.

(Source: Amended at Ill. Reg. _____, effective _____)

SUBPART S: SPECIFIC APPLICATIONS

Section 130.1920 Barbers and Beauty Shop Operators

- a) When Liable For Tax

When barbers or beauty shop operators sell tangible personal property to purchasers for use or consumption apart from their rendering of service as barbers or beauty shop operators, they incur Retailers' Occupation Tax liability. This is the case, for example, where barbers or beauty shop operators sell package cosmetics, hair tonics, lotions or other merchandise "over-the-counter" to purchasers for use or consumption apart from their rendering of service.

- b) When Not Liable For Tax

Barbers and beauty shop operators are engaged primarily in service occupation. To the extent to which they engage in such service

NOTICE OF PROPOSED AMENDMENTS

occupations, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act. Consequently, they are not required to remit Retailers' Occupation Tax measured by their receipts from engaging in such service occupations, including receipts from both labor and tangible personal property.

c) Liability Under the Service Occupation Tax Act

For information concerning the application of the Service Occupation Tax to purchases by barbers and beauty shop operators of tangible personal property which they retransfer as an incident to rendering service, see the Service Occupation Tax, 86 Ill. Adm. Code 140.

(Source: Amended at ___ Ill. Reg. ___, effective ___)

Section 130.1930 Chiroprodists, Osteopaths and Chiropractors

a) When Liable For Tax

When chiroprodists, osteopaths or chiropractors sell such items as shoes, arch supports, trusses, braces, appliances or other tangible personal property to purchasers for use or consumption apart from their rendering of service as chiroprodists, osteopaths or chiropractors, they incur Retailers' Occupation Tax liability.

b) When Not Liable For Tax

Chiroprodists, osteopaths and chiropractors are engaged in professions and primarily render service. To the extent to which they engage in such professions, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act. Consequently, they are not required to remit Retailers' Occupation Tax measured by their receipts from engaging in such professions, including receipts from both services and tangible personal property.

c) Liability Under the Service Occupation Tax Act

For information concerning the application of the Service Occupation Tax to purchases by chiroprodists, osteopaths and chiropractors of tangible personal property which they retransfer as an incident to rendering service, see the Service Occupation Tax, 86 Ill. Adm. Code 140.

(Source: Amended at ___ Ill. Reg. ___, effective ___)

Section 130.1950 Dentists

NOTICE OF PROPOSED AMENDMENTS

a) When Liable For Tax

When dentists sell items of tangible personal property, such as mouthwash, toothpaste, dental floss, and the like, to purchasers for use or consumption apart from their rendering of service as dentists, they incur Retailers' Occupation Tax liability.

b) When Not Liable For Tax

Dentists are engaged primarily in a profession or service occupation. To the extent to which they engage in such profession or service occupation, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act. Consequently, they are not required to remit Retailers' Occupation Tax measured by their receipts from engaging in such profession or service occupation, including receipts from both services and tangible personal property.

c) Liability Under the Service Occupation Tax Act

For information concerning the application of the Service Occupation Tax to purchases by dentists of tangible personal property which they retransfer as an incident to rendering service, see the Service Occupation Tax, 86 Ill. Adm. Code 140.

(Source: Amended at ___ Ill. Reg. ___, effective ___)

Section 130.1951 Enterprise Zones

a) Building Materials Purchased for Physical Incorporation into Real Estate Located in an Enterprise Zone

1) Effective September 1, 1985, a deduction from Illinois Retailers' Occupation Tax liability exists for gross receipts from retail sales of building materials which will be incorporated into real estate located in an enterprise zone BY REMODELING, REHABILITATION OR NEW CONSTRUCTION. (Ill. Rev. Stat. 1985, ch. 120, pars. 441 and 444, Section 5k of the Act)

2) The retailer of qualifying building materials must be located in the municipality or in the unincorporated area of the county which has established the enterprise zone into which the building materials will be incorporated.

3) The municipality (or county) which has established the enterprise zone must have adopted an ordinance which requires its Municipal (or County) Retailers' Occupation Tax on such sales and the deduction is available only to the extent to

NOTICE OF PROPOSED AMENDMENTS

which the municipality (or county) has relinquished its Municipal (or County) Retailers' Occupation Tax.

For example, if the municipal (or county) ordinance relinquishes Municipal (or County) Retailers' Occupation Tax only as to building materials incorporated into enterprise zone real estate by remodeling, rehabilitation or new construction which is sufficiently extensive to require a building permit, then the deduction from Illinois Retailers' Occupation Tax is also limited to such building materials.

4) In addition, since the deduction from Illinois Retailers' Occupation Tax is conditioned upon the existence of a relinquishing municipality or county ordinance, only those retailers which are affected by that ordinance can take the deduction.

A) For example, if a municipality has established an enterprise zone and has adopted an ordinance relinquishing its Municipal Retailers' Occupation Tax, only the retailers located within the corporate limits of that municipality can take the deduction. This is so because only retailers located within the corporate limits of that municipality are affected by the relinquishing municipal ordinance.

B) If a county has established an enterprise zone and has adopted an ordinance relinquishing its County Retailers' Occupation Tax, only the retailers located in the unincorporated area of that county can take the deduction. This is so because only retailers located in the unincorporated area of that county are affected by the relinquishing county ordinance.

C) This exemption has no application until the municipality (or county) which has established the enterprise zone adopts an ordinance relinquishing its Municipal (or County) Retailers' Occupation Tax. However, once the municipality (or county) has adopted a relinquishing ordinance, a general exemption authorized by Section 2 of the Retailers' Occupation Tax Act is created and the exemption is available for any tax which adopts exemptions contained in Section 2 of the Retailers' Occupation Tax Act. Consequently, once a relinquishing municipal or county ordinance is adopted, the retailers affected by that ordinance are also exempt from Regional Transportation Authority Retailers' Occupation Tax, Metro-East Mass Transit District Retailers' Occupation Tax, County Supplementary Retailers' Occupation Tax and County Water

NOTICE OF PROPOSED AMENDMENTS

Commission-Retailers' Occupation Tax

53) A retailer claiming the deduction must have among its books and records a written statement signed by the purchaser setting out facts which establish the deduction. This purchaser's statement must contain the following information:

- A) a certification by the purchaser that the building materials being purchased are being purchased for incorporation into real estate located in an enterprise zone, and
- B) a description of the building materials being purchased (this may be done by a cross reference to the retailer's invoice number), and
- C) the location of the real estate into which the building materials will be incorporated (this may be done by reference to the street address of the real estate), and
- D) the name of the enterprise zone in which that real estate is located (and the retailer must insure that he is located within the municipality or in an unincorporated area of the county which established the enterprise zone named in the purchaser's statement), and
- E) the purchaser's signature and date of signing.

64) In order to qualify for the deduction, the materials being purchased must be building materials. That is, they must be purchased for physical incorporation into real estate. For example, gross receipts from sales of:

- A) common building materials such as lumber, bricks, cement, windows, doors, insulation, roofing materials and sheet metal can qualify for the deduction,
- B) plumbing systems and components thereof such as bathtubs, lavatories, sinks, faucets, garbage disposals, water pumps, water heaters, water softeners and water pipes can qualify for the deduction,
- C) heating systems and components thereof such as furnaces, ductwork, vents, stokers, boilers, heating pipes and radiators can qualify for the deduction,
- D) electrical systems and components thereof such as wiring, outlets and light fixtures which are physically incorporated into the real estate can qualify for the deduction,

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- E) central air conditioning systems, ventilation systems and components thereof which are physically incorporated into the real estate can qualify for the deduction,
- F) built-in cabinets and other woodwork which are physically incorporated into the real estate can qualify for the deduction,
- G) built-in appliances such as refrigerators, stoves, ovens and trash compactors which are physically incorporated into the real estate can qualify for the deduction,
- H) floor coverings such as tile, linoleum and carpeting which is glued or otherwise permanently affixed to the real estate (tacking is not considered to be physical incorporation) can qualify for the deduction.
- 75) Items which are not physically incorporated into the real estate cannot qualify for the deduction. For example, gross receipts from sales of:
- A) tools, machinery, equipment, fuel, forms and other items which may be used by a construction contractor at an enterprise zone building site, but which are not physically incorporated into the real estate, do not qualify for the deduction,
- B) free-standing appliances such as stoves, ovens, refrigerators, washing machines, portable ventilation units, window air conditioning units, lamps, clothes washers, clothes dryers, trash compactors and dishwashers which may be connected to and operate from a building's electrical or plumbing system but which do not become a component of those systems do not qualify for the deduction,
- C) tacked-down carpeting and other floor coverings which are not physically incorporated into real estate do not qualify for the deduction.

b) Tangible Personal Property Purchased for Use or Consumption within an Enterprise Zone in the Process of Manufacturing or Assembling by Certain Business Enterprises Certified by the Department of Commerce and Community Affairs

- 1) Effective September 25, 1985, the Illinois Retailers' Occupation Tax does not apply to retail sales of TANGIBLE PERSONAL PROPERTY TO BE USED OR CONSUMED WITHIN AN ENTERPRISE ZONE OR SUBJECT TO THE PROVISIONS OF SECTION 5.5 OF THE ENTERPRISE ZONE

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

ACT, ALL TANGIBLE PERSONAL PROPERTY TO BE USED OR CONSUMED BY ANY HIGH IMPACT BUSINESS, IN THE PROCESS OF MANUFACTURING OR ASSEMBLING TANGIBLE PERSONAL PROPERTY FOR WHOLESALE OR RETAIL SALE OR LEASE so long as the use or consumption is made by business enterprises which in the case of a high impact business having been designated pursuant to the terms of Section 5.5(a) of the Enterprise Zone Act (Ill. Rev. Stat. 1989, ch. 67 1/2, par. 609.1) or which in the case of an enterprise zone:

A) EITHER

(i) MAKE INVESTMENTS WHICH CAUSE THE CREATION OF A MINIMUM OF 200 FULL-TIME EQUIVALENT JOBS IN ILLINOIS; OR

(ii) MAKE INVESTMENTS WHICH CAUSE THE RETENTION OF A MINIMUM OF 2,000 FULL-TIME JOBS IN ILLINOIS; or

(iii) MAKE INVESTMENTS OF A MINIMUM OF \$40,000,000; AND

B) ARE LOCATED IN AN ENTERPRISE ZONE ESTABLISHED PURSUANT TO THE ILLINOIS ENTERPRISE ZONE ACT, and

C) ARE CERTIFIED BY THE DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS AS COMPLYING WITH THE REQUIREMENTS SPECIFIED IN CLAUSES (A) and (B) above. (Ill. Rev. Stat. 1989, ch. 120, pars. 440(f) and (g), and

D) RETAIN AT LEAST 90% OF THE JOBS IN PLACE ON THE DATE ON WHICH THE EXEMPTION IS GRANTED AND FOR THE DURATION OF THE EXEMPTION. (Sections 1d and 1f of the Act)

2) Business enterprises seeking certificates of eligibility must make application to the Department of Commerce and Community Affairs on application forms provided by the Department of Commerce and Community Affairs. The Illinois Department of Revenue has no authority to certify business enterprises for the purposes of this exemption.

3) Once a business enterprise is certified, only the use or consumption within the enterprise zone of tangible personal property in manufacturing or assembling qualifies for the exemption. No item to be used or consumed outside the Enterprise Zone qualifies for the exemption. Sales of tangible personal property used in activities which do not constitute manufacturing or assembling remain subject to the tax. The Department has defined manufacturing and assembling at Sections 130.330(b)(2) through (8) of this Part which are incorporated

NOTICE OF PROPOSED AMENDMENTS

by reference herein.

- 4) The tangible personal property must be used in a manufacturing or assembling process but is not limited to machinery and equipment. The exemption is available for all tangible personal property used or consumed in manufacturing or assembling and includes REPAIR AND REPLACEMENT PARTS FOR MACHINERY AND EQUIPMENT USED PRIMARILY IN THE PROCESS OF MANUFACTURING OR ASSEMBLING TANGIBLE PERSONAL PROPERTY FOR WHOLESALE OR RETAIL SALE, OR LEASE, AND EQUIPMENT, MANUFACTURING FUELS, MATERIAL AND SUPPLIES FOR THE MAINTENANCE, REPAIR OR OPERATION OF SUCH MANUFACTURING OR ASSEMBLING MACHINERY AND OR EQUIPMENT. (Ill. Rev. Stat. 1985, ch. 120, par. 4-404 Section 1d of the Act)

- 5) For example, this exemption extends to:

- A) machinery and equipment which would otherwise qualify under the manufacturing machinery and equipment exemption because of being used in the activities set out at Section 130.330(d)(3) of this Part, and repair and replacement parts for such machinery and equipment,
- B) hand tools used in the activities set out at Section 130.330(d)(3) of this Part,
- C) materials and supplies, such as abrasives, acids, polishing compounds or lubricants used or consumed in the activities set out at Section 130.330(d)(3) of this Part,
- D) machinery and equipment and hand tools used to maintain, repair or operate machinery and equipment which qualifies for the manufacturing machinery and equipment exemption as set out in Section 130.330 of this Part,
- E) materials and supplies, such as lubricants, coolants, adhesives, solvents or cleaning compounds used to maintain, repair or operate machinery or equipment which qualifies for the manufacturing machinery and equipment exemption as set out in Section 130.330 of this Part,
- F) any fuel, such as coal, diesel oil, gasoline, natural gas, artificial gas or steam which would be subject to Retailers' Occupation Tax or Use Tax liability when sold at retail is exempt from those taxes when sold for use as fuel for machinery and equipment which qualifies for the manufacturing machinery and equipment exemption as set out in Section 130.330 of this Part,

NOTICE OF PROPOSED AMENDMENTS

- G) protective clothing and safety equipment such as gloves, coveralls, aprons, goggles, safety glasses, face masks and air filter masks used when maintaining, repairing or operating machinery and equipment which qualifies for the manufacturing machinery and equipment exemption as set out in Section 130.330 of this Part.
- 6) The law requires that tangible personal property be used primarily in manufacturing or assembling. Therefore, tangible personal property which is used primarily in an exempt process and partially in a nonexempt manner would qualify for exemption. However, the purchaser must be able to establish through adequate records that the tangible personal property is used over 50 percent in an exempt manner in order to claim the deduction.
- 7) The exemption does not extend to tangible personal property which is not used or consumed in the manufacturing or assembling process itself. This is true even though the item is used in an activity which is essential to manufacturing or assembling. For example, the exemption does not extend to:
 - A) tangible personal property used or consumed in general production plant maintenance activities or in the maintenance of machinery and equipment which would not qualify for the manufacturing machinery and equipment exemption,
 - B) tangible personal property used or consumed in research and development of new products, production techniques or production machinery,
 - C) tangible personal property used to store, convey, handle or transport materials, parts or subassemblies prior to their entrance into the production cycle,
 - D) tangible personal property used to store, convey, handle or transport finished articles after completion of the production cycle,
 - E) tangible personal property used to transport work-in-process or finished articles between production plants,
 - F) tangible personal property used or consumed in managerial, sales or other nonproduction, nonoperational activities such as disposal of waste, scrap or residue, inventory control, production scheduling, work routing, purchasing,

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

receiving, accounting, fiscal management, general communications, plant security, product exhibition and promotion or personnel recruitment, selection or training,

G) tangible personal property used or consumed as general production plant safety equipment,

H) tangible personal property and fuel used or consumed in general production plant ventilation, heating, cooling, climate control or illumination, not required by a manufacturing or assembling process,

I) tangible personal property used or consumed in the preparation of food and beverages by a retailer for retail sale, such as restaurants, vending machines and food service establishments,

J) fuel used or consumed in the operation of any machinery or equipment which would not qualify for exemption under the manufacturing machinery and equipment exemption as set out in Section 130.330 of this Part,

K) building materials which become physically incorporated into foundations or housings for machinery and equipment--although such building materials may qualify for exemption under the provisions of Section 130.1951(a) of this Part if all requirements set out therein are met, and

L) building materials dedicated to general construction purposes at a production plant--although such building materials may qualify for exemption under the provisions of Section 130.1951(a) of this Part if all requirements set out therein are met.

8) This exemption from Illinois Retailers' Occupation Tax is available to all retailers registered to collect Illinois sales tax. It is not restricted to retailers located in jurisdictions which have established enterprise zones.

9) Product Use

The statute requires that the product produced as a result of the manufacturing or assembling process be tangible personal property for sale or lease. For information concerning this requirement, see Section 130.330(e) of this Part which is incorporated by reference herein.

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

10) Sales to Lessors of Certified Business Enterprises

The substance and provisions of Section 130.330(f) of this Part are incorporated by reference herein. For the purpose of this incorporation, references in Section 130.330(f) to "manufacturers" mean "certified business enterprises".

11) Exemption Certification

A) When a certified business enterprise (or the lessor to a certified business enterprise) initially purchases qualifying items from an Illinois registered supplier, the supplier must be provided with:

i) a copy of the current certificate of eligibility issued by the Department of Commerce and Community Affairs, and

ii) a written statement signed by the certified business enterprise (or its lessor) that the items being purchased will be used or consumed (or leased for use or consumption) in a manufacturing or assembling process at a location in an enterprise zone established under the authority of the Illinois Enterprise Zone Act. (~~Ill. Rev. Stat. 1985, ch. 120, pars. 4403, 4404, 4405, 4406, 4407, 4408, 4409, 4410, 4411, 4412, 4413, 4414, 4415, 4416, 4417, 4418, 4419, 4420, 4421, 4422, 4423, 4424, 4425, 4426, 4427, 4428, 4429, 4430, 4431, 4432, 4433, 4434, 4435, 4436, 4437, 4438, 4439, 4440, 4441, 4442, 4443, 4444, 4445, 4446, 4447, 4448, 4449, 4450, 4451, 4452, 4453, 4454, 4455, 4456, 4457, 4458, 4459, 4460, 4461, 4462, 4463, 4464, 4465, 4466, 4467, 4468, 4469, 4470, 4471, 4472, 4473, 4474, 4475, 4476, 4477, 4478, 4479, 4480, 4481, 4482, 4483, 4484, 4485, 4486, 4487, 4488, 4489, 4490, 4491, 4492, 4493, 4494, 4495, 4496, 4497, 4498, 4499, 4500, 4501, 4502, 4503, 4504, 4505, 4506, 4507, 4508, 4509, 4510, 4511, 4512, 4513, 4514, 4515, 4516, 4517, 4518, 4519, 4520, 4521, 4522, 4523, 4524, 4525, 4526, 4527, 4528, 4529, 4530, 4531, 4532, 4533, 4534, 4535, 4536, 4537, 4538, 4539, 4540, 4541, 4542, 4543, 4544, 4545, 4546, 4547, 4548, 4549, 4550, 4551, 4552, 4553, 4554, 4555, 4556, 4557, 4558, 4559, 4560, 4561, 4562, 4563, 4564, 4565, 4566, 4567, 4568, 4569, 4570, 4571, 4572, 4573, 4574, 4575, 4576, 4577, 4578, 4579, 4580, 4581, 4582, 4583, 4584, 4585, 4586, 4587, 4588, 4589, 4590, 4591, 4592, 4593, 4594, 4595, 4596, 4597, 4598, 4599, 4600, 4601, 4602, 4603, 4604, 4605, 4606, 4607, 4608, 4609, 4610, 4611, 4612, 4613, 4614, 4615, 4616, 4617, 4618, 4619, 4620, 4621, 4622, 4623, 4624, 4625, 4626, 4627, 4628, 4629, 4630, 4631, 4632, 4633, 4634, 4635, 4636, 4637, 4638, 4639, 4640, 4641, 4642, 4643, 4644, 4645, 4646, 4647, 4648, 4649, 4650, 4651, 4652, 4653, 4654, 4655, 4656, 4657, 4658, 4659, 4660, 4661, 4662, 4663, 4664, 4665, 4666, 4667, 4668, 4669, 4670, 4671, 4672, 4673, 4674, 4675, 4676, 4677, 4678, 4679, 4680, 4681, 4682, 4683, 4684, 4685, 4686, 4687, 4688, 4689, 4690, 4691, 4692, 4693, 4694, 4695, 4696, 4697, 4698, 4699, 4700, 4701, 4702, 4703, 4704, 4705, 4706, 4707, 4708, 4709, 4710, 4711, 4712, 4713, 4714, 4715, 4716, 4717, 4718, 4719, 4720, 4721, 4722, 4723, 4724, 4725, 4726, 4727, 4728, 4729, 4730, 4731, 4732, 4733, 4734, 4735, 4736, 4737, 4738, 4739, 4740, 4741, 4742, 4743, 4744, 4745, 4746, 4747, 4748, 4749, 4750, 4751, 4752, 4753, 4754, 4755, 4756, 4757, 4758, 4759, 4760, 4761, 4762, 4763, 4764, 4765, 4766, 4767, 4768, 4769, 4770, 4771, 4772, 4773, 4774, 4775, 4776, 4777, 4778, 4779, 4780, 4781, 4782, 4783, 4784, 4785, 4786, 4787, 4788, 4789, 4790, 4791, 4792, 4793, 4794, 4795, 4796, 4797, 4798, 4799, 4800, 4801, 4802, 4803, 4804, 4805, 4806, 4807, 4808, 4809, 4810, 4811, 4812, 4813, 4814, 4815, 4816, 4817, 4818, 4819, 4820, 4821, 4822, 4823, 4824, 4825, 4826, 4827, 4828, 4829, 4830, 4831, 4832, 4833, 4834, 4835, 4836, 4837, 4838, 4839, 4840, 4841, 4842, 4843, 4844, 4845, 4846, 4847, 4848, 4849, 4850, 4851, 4852, 4853, 4854, 4855, 4856, 4857, 4858, 4859, 4860, 4861, 4862, 4863, 4864, 4865, 4866, 4867, 4868, 4869, 4870, 4871, 4872, 4873, 4874, 4875, 4876, 4877, 4878, 4879, 4880, 4881, 4882, 4883, 4884, 4885, 4886, 4887, 4888, 4889, 4890, 4891, 4892, 4893, 4894, 4895, 4896, 4897, 4898, 4899, 4900, 4901, 4902, 4903, 4904, 4905, 4906, 4907, 4908, 4909, 4910, 4911, 4912, 4913, 4914, 4915, 4916, 4917, 4918, 4919, 4920, 4921, 4922, 4923, 4924, 4925, 4926, 4927, 4928, 4929, 4930, 4931, 4932, 4933, 4934, 4935, 4936, 4937, 4938, 4939, 4940, 4941, 4942, 4943, 4944, 4945, 4946, 4947, 4948, 4949, 4950, 4951, 4952, 4953, 4954, 4955, 4956, 4957, 4958, 4959, 4960, 4961, 4962, 4963, 4964, 4965, 4966, 4967, 4968, 4969, 4970, 4971, 4972, 4973, 4974, 4975, 4976, 4977, 4978, 4979, 4980, 4981, 4982, 4983, 4984, 4985, 4986, 4987, 4988, 4989, 4990, 4991, 4992, 4993, 4994, 4995, 4996, 4997, 4998, 4999, 5000~~)

B) So long as a copy of a current certificate of eligibility and a statement of exemption are maintained by a supplier, the certified business enterprise (or its lessor) may claim the exemption on subsequent purchases from that supplier by indicating on the face of purchase orders that the transaction is exempt by referencing the certificate of eligibility and statement of exemption. This procedure on subsequent purchases is authorized only so long as the certificate of eligibility remains current. That is, the exemption can be claimed only as to purchases made during the effective period of the certificate of eligibility specified by the Department of Commerce and Community Affairs on the face of the certificate of eligibility.

C) If a certified business enterprise (or its lessor) purchases tangible personal property which is to be used in the process of manufacturing or assembling, then the certified business enterprise (or its lessor) must certify that fact to the seller in writing in order to relieve the seller of the duty of collecting and remitting tax.

NOTICE OF PROPOSED AMENDMENTS

However, the purchaser who certifies that the item is being purchased for a qualifying use within an enterprise zone by a qualified business enterprise will be held liable for the tax by the Department if it is found that the item was not so used.

- D) An item which initially is used primarily in a qualifying manner at a qualifying location but which is converted to a nonexempt use or is moved to a nonexempt location will become subject to tax at the time of its conversion based on the fair market value of the item at the time of conversion.

E) The certificate of eligibility issued by the Department of Commerce and Community Affairs can be used only to document exemption from Illinois Retailers' Occupation Tax liability. A certificate of eligibility issued by the Department of Commerce and Community Affairs cannot be used to document exemption from Municipal, County, Regional Transportation Authority, Metro-East Mass Transit District, County Supplementary or County Water Commission Retailers' Occupation Tax liabilities.

F) Municipalities and counties are authorized to adopt ordinances which provide for the local (municipal or county) certification of businesses which satisfy the requirements set out at Section 130.1951(b)(1)(A) and (B) of this Part. Such a certification by a municipality or county can be used to document exemption from the Retailers' Occupation Tax imposed by the certifying municipality or county.

G) This exemption is not available for Regional Transportation Authority, Metro-East Mass Transit District, County Supplementary or County Water Commission Retailers' Occupation Tax liabilities.

- c) Tangible Personal Property Purchased for Use or Consumption in Operation of Pollution Control Facilities within an Enterprise Zone by Certain Business Enterprises Certified by the Department of Commerce and Community Affairs

1) Effective September 25, 1985, SUBJECT TO THE PROVISIONS OF SECTION 1f OF THE ACT OR SUBJECT TO THE PROVISIONS OF SECTION 5.5 OF THE ILLINOIS ENTERPRISE ZONE ACT (Ill. Rev. Stat. 1989, ch. 67 1/2, par. 609.1) the Illinois Retailers' Occupation Tax does not apply to gross receipts from retail sales of TANGIBLE PERSONAL PROPERTY TO BE USED OR CONSUMED IN THE OPERATION OF

NOTICE OF PROPOSED AMENDMENTS

POLLUTION CONTROL FACILITIES ... WITHIN AN ENTERPRISE ZONE (Ill. Rev. Stat. 1985, ch. 120, par. 440e Section 1e of the Act) so long as the use or consumption is made by a business enterprise which has complied with the requirements set out at Section 130.1951(b)(1)(A), (B) and (C) of this Part.

- 2) The phrase "pollution control facilities" is defined as:

A) "...ANY SYSTEM, METHOD, CONSTRUCTION, DEVICE, OR APPLIANCE APPURTENANT THERETO, SOLD OR USED OR INTENDED FOR THE PRIMARY PURPOSE OF ELIMINATING, PREVENTING OR REDUCING AIR AND WATER POLLUTION AS THE TERM 'AIR POLLUTION' OR 'WATER POLLUTION' IS DEFINED IN THE 'ENVIRONMENTAL PROTECTION ACT'... OR FOR THE PRIMARY PURPOSE OF TREATING, PRETREATING, MODIFYING OR DISPOSING OF ANY POTENTIAL SOLID, LIQUID OR GASEOUS POLLUTANT WHICH IF RELEASED WITHOUT SUCH TREATMENT, PRETREATMENT, MODIFICATION OR DISPOSAL MIGHT BE HARMFUL, DETRIMENTAL OR OFFENSIVE TO HUMAN, PLANT OR ANIMAL LIFE, OR TO PROPERTY." (Ill. Rev. Stat. 1985, ch. 120, par. 440a Section 1a of the Act).

B) The exemption for pollution control facilities described at Section 130.330 of this Part extends only to pollution control facilities and replacement parts therefor.

- 3) However, if a business enterprise is certified by the Department of Commerce and Community Affairs, all tangible personal property used or consumed by it in the operation of pollution control facilities within an enterprise zone is exempt from tax. In order to qualify, the item must be used exclusively in the enterprise zone and the pollution control facility must be in the enterprise zone. By way of illustration, this exemption includes:

- A) fuel used in operating pollution control facilities,
B) chemicals used in the operation of pollution control facilities,
C) catalysts used in the operation of pollution control facilities,
D) equipment used to test, monitor or otherwise ascertain the suitability of a fuel, chemical or catalyst for use in the operation of pollution control facilities,
E) equipment used to monitor or otherwise ascertain the effectiveness of pollution control facilities,

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- F) lubricants and coolants used in the operation of pollution control facilities,
- G) protective clothing and safety equipment used in the operation of pollution control facilities,
- H) equipment used to transport fuel, chemicals, catalysts, lubricants, coolants or other operational supplies from a stock pile located in the enterprise zone to a pollution control facility located in the same enterprise zone,
- I) equipment used to transport filtered, treated or modified pollutants from a pollution control facility in an enterprise zone to another pollution control facility within the same enterprise zone for further filtering, treatment or modification,
- J) equipment used to transport filtered, treated or modified pollutants from a pollution control facility in an enterprise zone to a disposal site in the same enterprise zone.
- 4) No item used primarily in any activity other than the operation of pollution control facilities within an enterprise zone can qualify for this exemption. No item used or consumed outside the enterprise zone can qualify for the exemption. No item used or consumed in the operation of pollution control facilities which are located outside the enterprise zone can qualify for the exemption. By way of illustration, the exemption does not extend to:
- A) equipment used to transport fuel, chemicals, catalysts or any other tangible personal property from a point outside the enterprise zone to a pollution control facility inside the enterprise zone,
- B) equipment used to transport filtered, treated or modified pollutants from a pollution control facility in an enterprise zone to any location outside the enterprise zone,
- C) testing equipment used at a location outside an enterprise zone to monitor or otherwise ascertain the effectiveness of pollution control facilities located in an enterprise zone,
- D) testing equipment used at a location in an enterprise zone to monitor or otherwise ascertain the effectiveness of pollution control facilities located outside the enterprise zone.

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- 5) This exemption from Illinois Retailers' Occupation Tax is available to all retailers registered to collect Illinois sales tax. It is not restricted to retailers located in jurisdictions which have established enterprise zones.
- 6) Sales to Lessors of Certified Business Enterprises
- A) For this exemption to apply, the purchaser need not himself employ the tangible personal property in the operation of pollution control facilities. If the purchaser leases the items to a lessee-certified business enterprise which uses the items in an exempt manner, the sale to the purchaser-lessee will be exempt from tax. A supplier may deduct such sales from his taxable gross receipts provided the purchaser-lessee provides to him a properly completed exemption certificate and the information contained thereon would support the exemption if the sale were made directly to the lessee-certified business enterprise.
- B) Should a purchaser-lessee lease the items to a lessee which is not a certified business enterprise or to a certified business enterprise which does not use those items in the operation of pollution control facilities within an enterprise zone, then the purchaser-lessee will become liable for the tax from which he was previously exempted.
- 7) Exemption Certification
- A) When a certified business enterprise (or the lessor of a certified business enterprise) initially purchases qualifying items from an Illinois registered supplier, the supplier must be provided with:
- i) a copy of the current certificate of eligibility issued by the Department of Commerce and Community Affairs, and
- ii) a written statement of exemption signed by the certified business enterprise (or its lessor) that the items being purchased will be used or consumed (or leased for use or consumption) in the operation of pollution control facilities at a specified location in a named enterprise zone established under the authority of the Illinois Enterprise Zone Act.
- B) So long as a copy of a current certificate of eligibility and a statement of exemption are maintained by a supplier,

NOTICE OF PROPOSED AMENDMENTS

the certified business enterprise (or its lessor) may claim the exemption on subsequent purchases from that supplier by indicating on the face of purchase orders that the transaction is exempt by referencing the certificate of eligibility and statement of exemption. This procedure on subsequent purchases is authorized only so long as the certificate of eligibility remains current. That is, the exemption can be claimed only as to purchases made during the effective period of the certificate of eligibility specified by the Department of Commerce and Community Affairs on the face of the certificate of eligibility.

C) If a certified business enterprise (or its lessor) purchases tangible personal property which could reasonably be used in the operation of pollution control facilities, then the certified business enterprise (or its lessor) should certify to the seller in writing in order to relieve the seller of the duty of collecting and remitting tax on the sale. However, the purchaser who certifies that the item is being purchased for a qualifying use in an enterprise zone by a qualified business enterprise will be held liable for the tax by the Department if it is found that the item was not so used.

D) An item which is used primarily in a qualifying manner at a qualifying location but which is converted to a non-exempt use or is moved to a nonexempt location will become subject to tax at the time of its conversion based on the fair market value of the item at the time of conversion to the nonexempt use.

B) The certificate of eligibility issued by the Department of Commerce and Community Affairs can be used only to document exemption from Illinois Retailers' Occupation Tax liability. A certificate of eligibility issued by the Department of Commerce and Community Affairs cannot be used to document exemption from Municipal, County, Regional Transportation Authority, Metro-East, Metro-North, District, County, Supplementary or County Water Commission Retailers' Occupation Tax liability.

F) Municipalities and counties are authorized to adopt ordinances which provide for the local (municipal or county) certification of businesses which satisfy the requirements set out at Section 130.1951(b)(1)(A) and (B) of this part. Such a certification by a municipality or county can be used to document exemption from the Retailers' Occupation Tax imposed by the certifying municipality or

NOTICE OF PROPOSED AMENDMENTS

county-

G) This exemption is not available for Regional Transportation Authority, Metro-East, Metro-North, District, County Supplementary or County Water Commission Retailers' Occupation Tax liabilities.

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.1955 Farm Chemicals

a) Effective October 1, 1975, vendors of farm chemicals are exempt from Retailers' Occupation Tax on their receipts from such sales.

b) Farm chemicals include any chemical product used in the production of ~~agriculture~~ agriculture, the products of which that are to be sold, or in the production of care of animals that are to be sold or the products of which are to be sold. Examples of exempted items are stock sprays, disinfectants and the like, stock tonics, serums, vaccines, poultry remedies and other medicinal preparations and conditioners, water purifying products, insecticides, weed killers and the like. (For a definition of production agriculture, see Section 2 of the Act.)

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.1970 Hatcheries

a) When Liable For Tax

1) Sales of baby chicks which are purchased for the buyer's consumption, and which are consumed by such buyer or lost and not subsequently resold on the market, constitute retail sales, the receipts from which are subject to the Retailers' Occupation Tax.

2) Hatcherymen also incur Retailers' Occupation Tax liability when they sell brooders, water troughs and other poultry-raising equipment to purchasers for use or consumption unless such sale is exempt by virtue of 86 Ill. Adm. Code 130.305 Farm Machinery and Equipment.

b) When Not Liable For Tax

1) Baby chicks which are purchased by the buyer for resale on the market as poultry and which are not consumed by such buyer, or which are purchased by the buyer for the production of eggs for sale, are deemed to be sold for resale by the hatcheryman,

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

notwithstanding the fact that some of the chicks so purchased may die before they are resold. The hatcheryman is not liable for tax with respect to his receipts from such sales of chicks for resale.

- 2) Also, persons engaged in the business of operating incubators or hatcheries, who hatch baby chicks for other persons from eggs belonging to such persons (custom hatching), are deemed to render service with respect to such transactions, and they are not required to remit Retailers' Occupation Tax measured by their gross receipts from their rendering of such service.

c) Records of Sales of Baby Chicks

If a seller of baby chicks has adequate records to establish which of his sales of baby chicks are at retail and which of such sales are for resale, such records will control. ~~In the absence of such records, the Department will presume that 10% of the seller's sales of baby chicks are at retail and will require that Retailers' Occupation Tax be paid on that basis.~~

(Source: Amended at ____ Ill. Reg. _____, effective _____)

Section 130.1980 Optometrists, ~~Opticians~~ and Opticiansa) Optometrists and ~~Opticians~~—When Liable For Tax

When optometrists ~~or opticians~~ sell tangible personal property to purchasers for use or consumption apart from their rendering of service as optometrists ~~or opticians~~, they incur Retailers' Occupation Tax liability. This is the case, for example, where optometrists ~~or opticians~~ sell spectacles, frames or mountings, without examination or treatment of the eyes, to purchasers for use or consumption, or where optometrists ~~or opticians~~ sell such items as sun glasses, cleaning solutions for lenses, barometers, telescopes, field glasses, opera glasses or other tangible personal property to purchasers for use or consumption apart from their rendering of service.

b) Optometrists and ~~Opticians~~—When Not Liable For Tax

Optometrists and ~~opticians~~ are engaged in professions and primarily render service. To the extent to which they engage in such profession, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act. Consequently, they are not required to remit Retailers' Occupation Tax measured by their receipts from engaging in such professions, including receipts from both services and tangible personal property.

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

c) Opticians

- 1) When opticians sell such tangible personal property as lenses which they produce in accordance with the prescriptions of licensed optometrists ~~or opticians~~, the opticians are engaged primarily in a service occupation and do not incur Retailers' Occupation Tax liability on their receipts from sales. However, they incur Service Occupation Tax liability on their cost price of the tangible personal property which they purchase and retransfer as an incident to service (see Subpart A of the Service Occupation Tax Regulations, 86 Ill. Adm. Code Part 140).

- 2) An optician would incur Retailers' Occupation Tax liability if he should engage in selling any tangible personal property at retail apart from engaging in a service occupation.

(Source: Amended at ____ Ill. Reg. _____, effective _____)

Section 130.1990 Peddlers, Hawkers and Itinerant Vendors

a) When Liable For Tax

- 1) persons who transport a supply of tangible goods from place to place, whether upon trucks, wagons or otherwise, exposing such goods for sale, soliciting and negotiating sales, and immediately delivering the goods sold, are considered to be peddlers, hawkers or itinerant vendors. Where such peddlers, hawkers or itinerant vendors sell such tangible personal property at retail in Illinois, on their own behalf, they are required to obtain a certificate of registration from the Department, file tax returns in conformance with the requirements of Section 3 of the Act and Subpart E of this Part and remit to the Department the Retailers' Occupation Tax on their receipts from such sales. IT IS UNLAWFUL FOR ANY PERSON TO ENGAGE IN THE SELLING OF TANGIBLE PERSONAL PROPERTY AT RETAIL IN THIS STATE WITHOUT A CERTIFICATE OF REGISTRATION FROM THE DEPARTMENT. (SECTION 2a OF THE ACT).

- 2) It is immaterial what methods are employed in consummating sales, whether door-to-door canvass, solicitation by telephone or mail, or display in salesrooms.

b) When Not Liable For Tax

- 1) Where such persons do not sell on their own behalf, but merely act as agents for a manufacturer or distributor, or other person as a disclosed principal, such disclosed principal is

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

liable for Retailers' Occupation Tax if he is engaged in this State in the business of selling tangible personal property to purchasers for use or consumption (see Subpart F of this Part).

- 2) Even if such manufacturer, distributor or other disclosed principal is exempt from the Retailers' Occupation Tax because of interstate commerce under Section 130.610 of Subpart F, such disclosed principal is required to register and act as an Illinois Use Tax collector if he comes within the definition of "retailer maintaining a place of business in this State" in Section 2 of the Use Tax Act and in Subpart B of the Use Tax Regulations (86 Ill. Adm. Code Part 150).

c) Display of Certificate

Each peddler, hawker or itinerant vendor, selling goods on his own behalf to purchasers for use or consumption, must display prominently, in connection with his business, the Certificate of Registration issued by the Department. If a vehicle is used, the Certificate of Registration must be affixed conspicuously thereto. If no vehicle is used, the Certificate should be attached, in such a manner as to be readily visible by the public, to the sample case or other container used by the peddler, hawker or itinerant vendor in transacting his business.

(Source: Amended at ____ Ill. Reg. _____, effective _____)
Section 130.2005 Persons Engaged in Nonprofit Service Enterprises and in Similar Enterprises Operated As Businesses, and Suppliers of Such Persons

a) Sales by Nonprofit Service Organizations

Effective August 1, 1961, nonprofit country clubs, boat clubs, employees' clubs or organizations and other nonprofit social, athletic or recreational organizations, lodges, patriotic organizations, fraternities, sororities, professional and trade associations, civic organizations, labor unions and other nonprofit persons who are not exclusively charitable, religious or educational organizations are liable for Retailers' Occupation Tax when selling tangible personal property at retail to members, guests or others. The same is true of exclusively charitable, religious or educational organizations and institutions with certain limited exceptions.

1) Scope of the Exemption

- A) There still are some very limited exemptions from the Retailers' Occupation Tax for sales by exclusively charitable, religious and educational organizations and

institutions. However, the exemption is not available unless the selling organization or institution does qualify as an "exclusively" charitable, religious or educational organization or institution.

- B) It is not enough simply to be a nonprofit organization or institution. In case of doubt concerning any such seller's Retailers' Occupation Tax status, apply to the Department of Revenue for a letter ruling, submitting copies of the Charter or Constitution and By-laws and other relevant information for this purpose.

- C) The exemption that is available under some circumstances for sales by exclusively charitable, religious or educational organizations or institutions is not available in any situation, for example, to sales by such other kinds of nonprofit organizations as civic clubs, nonprofit social and recreational organizations, patriotic organizations, lodges and their auxiliaries, trade associations, etc. Even though the latter types of organizations do much good charitable work, they are not "exclusively" charitable organizations under Illinois Supreme Court decisions, so any retail selling which they do would be subject to the Retailers' Occupation Tax.

- D) Some of the kinds of organizations which qualify as exclusively charitable organizations are Parent-Teacher organizations, the American National Red Cross, Community Fund or United Fund organizations, the Y.M.C.A., the Y.W.C.A., Boy Scout organizations and Girl Scout organizations.

- E) Exclusively charitable, religious and educational organizations incur Retailers' Occupation Tax liability when they engage in selling tangible personal property at retail except in three situations.

2) Sales to Members, Etc.

- A) The first exception is that the sales by such an organization are not taxable if they are made to the organization's members, or to its students in the case of a school or to its patients in the case of a nonprofit hospital which qualifies as a charitable institution, primarily for the purposes of the selling organization.

- B) Examples of sales that come under this exemption are sales of uniforms, insignia and Scouting equipment by Scout organizations to their members; sales of Bibles by a church

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

to its members, and sales of choir robes by a church to the members of the church's choirs. The selling organization would incur Retailers' Occupation Tax liability if it should engage in selling any of the foregoing items at retail to the public.

- C) The selling of school books and school supplies by schools at retail to students shall not be deemed to be "primarily for the purpose of" the school which does such selling. Consequently, schools incur Retailers' Occupation Tax liability when they engage in selling school books or school supplies at retail to their students or to others.

3) Noncompetitive Sales

- A) The second exception is that sales by exclusively charitable, religious or educational organizations are not subject to the Retailers' Occupation Tax when it can be said that such selling is noncompetitive with business establishments.

- B) The Attorney General has laid down the following tests for determining that such selling is noncompetitive:

- i) The transactions are conducted by members of the charitable entity and not by any franchisee or licensee.

- ii) All of the proceeds must go to the charity.

- iii) The transaction must not be a continuing one but rather should be held either annually or a reasonably small number of times within a year. The test of reasonableness would be an administrative decision, to be made by the Department of Revenue.

- iv) The reasonably ascertainable dominant motive of most transferees of the items sold must be the making of a charitable contribution, with the transfer of property being merely incidental and secondary to the dominant purpose of making a gift to the charity.

- C) In addition, the Attorney General has stated that there are these further considerations ~~which it adds~~ for the purpose of furnishing some guides to the resolution of questions raised by each individual situation:

- i) The nature of the particular item sold. All other

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

things being equal, the decision as to candy might well be different from the decision as to refrigerators.

- ii) The character of the particular sale, and the real practical effect upon punitive competition.¹

- D) Under this second exception, examples of exempt sales are infrequent sales of cookies, doughnuts, candy, calendars or Christmas trees by Scout organizations or by other exclusively charitable organizations or by exclusively religious organizations. In this category, the Attorney General's opinion stresses that the sale must be infrequent, and that the dominant motive of the purchase must be the making of a donation to the charitable or religious organization which conducts the sale, rather than the acquisition of property.

- E) Even if the sale to the public occurs only once a year, the charitable or religious organization which conducts the sale would incur Retailers' Occupation Tax liability if it sells hats, greeting cards or other items for which the dominant motive of the purchase is the acquisition of the property rather than the exchanging of the property merely as a token for the making of a donation.

4) Occasional Dinners and Similar Activities

- A) The third exception is that occasional dinners, socials or other similar activities which are conducted by exclusively charitable, religious or educational organizations or institutions are not taxable, whether or not such activities are open to the public. This exemption extends to occasional dinners, ice cream socials, fun fairs, carnivals, rummage sales, bazaars, bake sales and the like, when conducted by exclusively charitable, religious or educational organizations or institutions, whether the items that are sold are purchased or donated for the purposes of the sale, and even if the sale is open to the public.

- B) For the purposes of this exemption, "occasional" means not more than twice in any given one-year period.

- C) This exemption does not extend to "occasional" sales, by exclusively charitable, religious or educational organizations or institutions, of hats, greeting cards, cookbooks, flag kits and other similar items because these are not

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

meals to the public unless such selling is done only occasionally (not more than twice in any given period of one year). In the latter case, such sales are tax exempt, provided that all the profits from such sales are used for charitable or religious purposes.

B) Also, a church or religious organization does not incur Retailers' Occupation Tax liability on its receipts from sales of meals where the following conditions are met:

- i) The profits, if any, are used for religious purposes;
- ii) the meals are confined to the members of such church and their guests and are not open to the public, and
- iii) the serving of the meals is connected with some religious service or function.

C) Under the circumstances just described, even if this type of selling of meals is done rather frequently, it is exempt from the Retailers' Occupation Tax because of being in the category of sales to members "primarily for the purposes of" the religious organization (the seller).

4) Special Problems Concerning Sales by Schools

A) Dining Facilities

A school does not incur Retailers' Occupation Tax liability on its operation of a cafeteria or other dining facility which is conducted on the school's premises, and which confines its selling to the students and employees of the school. In any instance in which the dining facility is opened up for the use of other persons, all sales that are made at such facility while that condition continues to prevail are taxable.

B) Meaning of "Student"

For the purpose of the exemptions under discussion, a "student" is a person who is taking a course from the school for credit.

C) School Books and School Supplies

- i) A school incurs Retailers' Occupation Tax liability when selling school books and school supplies to its students or others, for use.

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

"occasional dinners, socials or similar activities" within the meaning of the Act, and the selling of these kinds of items at retail even on an occasional basis does generally place the selling organization in substantial competition with business establishments.

b) Rules Governing Some Special Kinds of Selling by Exclusively Charitable and Religious Organizations

1) Hospital Sales

A) Nonprofit hospitals which qualify as exclusively charitable institutions are not taxable when selling food or medicine to their patients in connection with the furnishing of hospital service to them, nor on the operation of restaurant facilities which are conducted primarily for the benefit of the hospital's employees, and which are not open to the public. However, sales made in a hospital cafeteria which is open to the public will be taxable sales.

B) In the case of hospitals which qualify as charitable institutions, such hospitals are not taxable when selling drugs to anyone because this is for the relief of the sick (which is the hospital's primary purpose) and so is "primarily for the purpose of" such hospitals, thus qualifying such transactions for tax exemption. However, a hospital or hospital auxiliary incurs Retailers' Occupation Tax liability when selling candy, chewing gum, tobacco products, razor blades and the like at retail even when such items are sold only to patients because (unlike food and medicine) these items are not necessary to the furnishing of hospital service, and they are competitive.

C) The same distinctions apply to nonprofit sanatoria and nonprofit nursing homes when they qualify as exclusively charitable institutions.

2) Gift Shops and Rummage Stores

Charitable or religious organizations incur Retailers' Occupation Tax liability on the retail selling which they do in the course of operating gift shops and rummage stores.

3) Meals

A) Charitable or religious organizations incur Retailers' Occupation Tax liability on their receipts from sales of

NOTICE OF PROPOSED AMENDMENTS

ii) Schools are not taxable on their sales of school annuals because these are noncompetitive items.

D) Clothing and Dormitory Supplies

Schools incur Retailers' Occupation Tax liability when they sell sweaters, sweat shirts, gym shoes, jackets and other items of clothing to students or others for use. The same is true when a school sells furniture, rugs or other dormitory supplies to users.

E) Miscellaneous Items

A school or school organization incurs Retailers' Occupation Tax liability when it sells soft drinks, candy, peanuts, popcorn, chewing gum and the like to students or to members of the public for use or consumption, where these items are sold at a school book store, through vending machines or otherwise than in a restricted school cafeteria as a part of the selection which the student has in buying meals in such cafeteria. However, the proceeds from the sale of tangible personal property by teacher-sponsored student organizations affiliated with an elementary or secondary school located in Illinois are exempt from Retailers' Occupation Tax. (See Section 2 of the Act and 86 Ill. Adm. Code 130.2006.)

c) Registration and Returns

1) Nonprofit organizations which incur Retailers' Occupation Tax liability as retail sellers of tangible personal property are required to register with the Department and file periodic returns. Returns are due monthly, except that if the taxpayer's average monthly liability to the Department is \$20.00 or less, the taxpayer may apply to the Department for permission to file one return each year covering the calendar year, with the return being due by January 31 of the following year. Whenever tax is due for a return period, the remittance for the tax should accompany the return which discloses such tax to be due.

2) For more information concerning the filing of returns with the Department, see Subpart E of this Part.

3) Registration and return forms may be obtained from the Department on request.

4) In the case of a church, it is recommended that if a return is

NOTICE OF PROPOSED AMENDMENTS

~~due for any return period, the church should file the return for itself and all of its organizations which have taxable activities to report. Likewise, if there will be a frequently recurring liability so that registration with the Department of Revenue is necessary, it is recommended that a single Certificate of Registration be applied for by the church and that this be allowed to cover the selling activities of that church and all of its organizations. Registration must be obtained prior to the commencement of selling activities. (See Section 2(a) of the Act.)~~

5) In the case of public schools or school organizations which incur some Retailers' Occupation Tax liability so as to be required to register with the Department of Revenue, the Board of Education which governs the school district (rather than each individual school or school organization) should apply to the Department for a Certificate of Registration, and such Board of Education should file a single return for the return period covering all the taxable school activities that occur under its jurisdiction during the return period covered by the return.

d) Suppliers of Nonprofit Institutions, Associations and Organizations

1) Suppliers of nonprofit institutions, associations and organizations do not incur Retailers' Occupation Tax liability when they sell tangible personal property to any such purchaser for resale in any form as tangible personal property.

2) Suppliers of such purchasers incur Retailers' Occupation Tax liability when they sell tangible personal property to any such purchaser at retail (i.e., for use or consumption by the purchaser or to be given away by the purchaser, and not for resale in any form as tangible personal property), provided that the tax does not apply to receipts received by the seller from sales of any kind made to any purchaser of this character who is able to qualify as a corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes, or any not-for-profit corporation, society, association, foundation, institution or organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years of age or older.

3) Many difficult questions of interpretation will arise in applying the above proviso. Each case will have to be decided on its own facts, but a few principles based on Supreme Court decisions in somewhat analogous cases are stated hereinbelow

a duty to the persons benefited and otherwise bestows no benefit upon the public.

2) For example, the Supreme Court has held a Masonic Lodge not to be charitable and has held that a Masonic Home for aged and destitute Masons is charitable. The Department will follow that distinction in this Regulation Section when separate legal entities are involved, considering receipts from retail sales to the former to be taxable, and considering receipts received by the seller from retail sales made to the latter to be exempt. However, if the same legal entity operates the noncharitable lodge and the charitable home, the Department will not regard such entity (when making purchases) as coming within this exemption. This is true because the importance of the noncharitable lodge function makes it impossible to say that such a purchaser is organized and operated exclusively for charitable, religious or educational purposes.

g) Nonprofit Professional and Trade Associations--Labor Unions--Civic Clubs--Patriotic Organizations

Nonprofit Bar Associations, Medical Associations, Lions Clubs, Rotary Clubs, Chambers of Commerce and other professional, trade or business associations and labor unions, which draw their funds largely from their own members, and as to which an important purpose is to protect and advance the interests of their members in the business world, are not organized and operated exclusively for charitable or educational purposes, even though such organizations may engage in some charitable and educational work. The same conclusion applies to the American Legion, Veterans of Foreign Wars, Amvets, the Daughters of the American Revolution and other similar nonprofit patriotic organizations.

h) Organization Must be Nonprofit to be Exclusively Charitable
On the other hand, a purchaser cannot qualify as being organized and operated exclusively for charitable purposes unless it is organized and conducted on a not-for-profit basis, with no personal profit inuring to anyone as a result of the purchaser's operation. The payment of reasonable salaries to necessary employees for services actually rendered does not convert a nonprofit enterprise into a business enterprise.

i) Other Conditions Necessary for Being Exclusively Charitable
1) In the case of a corporation, there can be no capital structure or capital stock, no provision for disbursing dividends or other profits and no payment of director's fees if the

for guidance.

e) Nonprofit Social, Recreational and Athletic Organizations
Nonprofit Fraternal Organizations

1) A purchaser is not necessarily qualified for this total exemption as to receipts received by the seller from all sales made to such purchaser merely because of the fact that the purchaser is a not-for-profit service organization. For example, if the purchaser is incorporated or otherwise organized primarily to provide entertainment, social, recreational or athletic activities or facilities to its members, the purchaser is not organized and operated exclusively for charitable, religious or educational purposes. Such a purchaser is not organized and operated exclusively for charitable purposes even though it does some charitable work. This is true even though such purchaser is organized and operated as a not-for-profit corporation, association, etc.

2) The same is true of nonprofit fraternal benefit societies which derive their funds from their members and are organized primarily to provide different forms of insurance benefits to their members and to persons standing in designated relationships to their members, except when such fraternal benefit societies are organized under a statutory provision which expressly declares them to be exclusively charitable organizations.

3) However, any not-for-profit recreational organization for persons 55 years of age or older which has no compensated officers or employees shall be exempt from payment of the tax. Recreational activities shall include games, sports, plays, dances and other entertaining pastimes.

4) Likewise, nonprofit fraternities and sororities are not considered to be organized and operated exclusively for charitable, religious or educational purposes.

f) Lodges

1) Similarly, nonprofit corporations, societies, associations, etc., which have, as a substantial purpose, the providing of a lodge system with ritualistic work and social activities for members, and which derive their funds in large measure from such members, are not organized and operated exclusively for charitable, religious or educational purposes, even though they engage to some extent in one or more of these activities, because a substantial purpose for the existence of such an organization is one which does nothing to relieve the public of

NOTICE OF PROPOSED AMENDMENTS

DEPARTMENT OF REVENUE

corporation seeks to qualify as an exclusively charitable corporation.

2) The Supreme Court has stated that a charitable purpose may refer to almost anything which promotes the well-being of society and which is not forbidden by law; but to qualify as a charity, the purchaser must be organized and operated to benefit an indefinite number of the public. There may be restrictions on the group to be benefited (such as an organization for women, for children, for the aged, etc.), but the service rendered to those eligible for benefits must, nevertheless, in some way relieve the public of a duty which it would have to such beneficiaries or otherwise confer some benefit on the public.

j) Determination of Purpose for Which Organization or Institution is "Organized and Operated"

1) In the case of a corporation, the purpose for which it is "organized" will be determined by reference to its Charter. For example, it has been held by the Supreme Court that an Elks Lodge, whose Charter stated it was incorporated for the mutual benefit and social intercourse of its members, was not "organized" exclusively for "charitable purposes", even though the corporation engaged in a considerable amount of charitable work.

2) In the case of an unincorporated society, association, etc., the Constitution and By-laws thereof will determine the purpose for which it is organized.

3) To qualify for total exemption the purchaser must be organized "and operated" exclusively for charitable, religious or educational purposes.

k) Examples of Exempt Buyers

1) Some examples of purchasers which come within this exemption are churches, Sunday Schools, Church Ladies' Aid Societies, Salvation Army and other nonprofit corporations, societies, associations, foundations and institutions organized and operated exclusively for religious purposes (but not including Ministers or other individuals when making purchases from their own funds); corporations, societies, associations, foundations and institutions organized and operated exclusively for educational purposes, whether such purchaser is organized and operated as a business enterprise or on a not-for-profit basis (but see subsection (1) below); homes for the aged which are not organized or operated as a business enterprise with a view to

NOTICE OF PROPOSED AMENDMENTS

DEPARTMENT OF REVENUE

profit and which otherwise qualify as charitable institutions; nonprofit corporations, societies, associations, foundations and institutions organized and operated exclusively for the purpose of conducting scientific research of a character that would be beneficial to the public (held to be a charitable purpose); the American National Red Cross, Community Fund or United Fund organizations, the Y.M.C.A., the Y.W.C.A., Boy Scouts of America (as a corporation, but not as individuals), Girl Scouts of America (as a corporation or association, but not as individuals), nonprofit Parent-Teacher Associations, the National Safety Council and similar organizations and nonprofit societies for the prevention of cruelty to children or animals (all classified as charitable); free public libraries that are not operated for profit and that are not operated by commercial enterprises (whether such libraries are governmental units or not), and local housing authorities.

2) These examples are illustrative, but not exhaustive.

3) To come within this exemption, the purchaser (in addition to being organized and operated exclusively for charitable, religious or educational purposes) must be a "corporation", a "society", an "association", a "foundation" or an "institution".

1) "Educational Purposes" and "School" Defined and Illustrated

1) Receipts received from retail sales to corporations, societies, associations, foundations and institutions that are organized and operated exclusively for educational purposes are not taxable. There is no specific exemption in the Constitution for "educational purposes" as to any kind of tax, but Section 6 of Article IX of the Illinois Constitution authorizes the General Assembly to grant a property tax exemption for property that is used for "school...purposes". Consequently, the Department will construe the Retailers' Occupation Tax exemption for "educational purposes" as meaning for "school...purposes", as the phrase "school...purposes" has been interpreted or may be interpreted by the Supreme Court. Section 2h of the Act provides the statutory definition of "a corporation, society, association, foundation or institution organized and operated exclusively for educational purposes."

2) The Supreme Court has said that a school is a place where systematic instruction in useful branches of learning is given by methods common to schools and institutions of learning and does not include schools for teaching dancing, riding and deportment. In that connection, the Supreme Court has held that an organization which conducts a four-week training school

NOTICE OF PROPOSED AMENDMENTS

each summer for funeral directors is not a school because the courses given and the intensity of their instruction do not compare favorably with those in a department of mortuary science and mortuary practice at regular colleges and universities, but represent only a superficial or brief instruction in courses constituting a minor part of the study of mortuary science.

3) Consequently, flying schools, driving schools, art association schools, modeling schools, charm schools, ~~trade-schools~~ and the like are not organized and operated exclusively for educational purposes because they do not offer courses which constitute systematic instruction in useful branches by methods common to public schools and which compare favorably in their scope and intensity with the course of study presented in tax-supported schools within the meaning of the Retailers' Occupation Tax Act.

4) However, the exemption for educational purposes includes private schools (such as parochial grade and high schools, private colleges and the like) as well as government-owned tax-supported schools so long as the institution qualifies as a school as hereinabove described.

5) Also, the Retailers' Occupation Tax "educational purposes" exemption is not limited by the statute to nonprofit institutions--~~ee~~. ~~The exemption would include a-business-operated~~ ~~seeeet~~ vocational or technical schools or institutions organized and operated exclusively to provide a course of study of not less than 6 weeks duration and designed to prepare individuals to follow a trade or to pursue a manual, technical, mechanical, industrial, business or commercial occupation (such as a business-operated law school) as long as the institution otherwise qualifies as a school within the meaning of this subsection and the Act. (See 6subsection (q) of this Section and Section 2(h) of the Act).

6) In addition, for Property Tax purposes, the Supreme Court has held that an association, which is not itself a school in the ordinary sense, but which provides a substantial service in improving the educational standards of schools (such as the Association of American Medical Colleges), is within the "school purposes" exemption, so the Department will consider such an organization to be organized and operated exclusively for "educational purposes" for Retailers' Occupation Tax purposes.

7) Literary societies, though somewhat educational, are mainly for the benefit of their own members as a hobby or pastime and do

NOTICE OF PROPOSED AMENDMENTS

not relieve the public of a duty nor contribute sufficiently to the public to qualify for an exemption, and they are not places where systematic instruction in useful branches of learning is given by methods common to schools and institutions of learning in the ordinary or commonly accepted meanings of those terms.

m) Nonprofit Hospitals and Sanitaria

1) In the case of privately-owned hospitals, in addition to the fact that the hospital must be organized and operated as a nonprofit enterprise (with proceeds, if any, over expenses being put into the expansion of the hospital's services, equipment and physical plant), some of the tests which the Supreme Court has required to be met before the hospital can qualify as being organized and operated exclusively for charitable purposes are that the hospital must not discriminate against patients or doctors because of race, color, creed or religion, and that the hospital must not refuse admittance to any patient because of his inability to pay for hospital service.

2) It is immaterial that most of the hospital's patients may be paying patients if the hospital does not adopt any policy which is calculated to prevent persons who cannot pay from seeking and obtaining admittance to the hospital.

3) Delaying the admittance of nonemergency cases while the hospital makes an investigation to try to find someone who will give the prospective patient financial help has been held not to be an obstacle to admittance if the hospital does not engage in such delaying tactics in the case of emergency patients and if the hospital ultimately admits destitute patients notwithstanding the fact that they cannot pay for services and cannot procure financial help.

4) A hospital does not lose its character as a charitable organization because of the fact that it refuses admittance to patients who are suffering from dangerously contagious diseases.

5) Government-owned hospitals are deemed by the Department to be organized and operated exclusively for charitable purposes within the meaning of this Regulation Section.

6) The principles stated in this subsection with respect to hospitals apply also to sanitaria and clinics.

n) Meaning of "Exclusively"

1) Although the provision of the Retailers' Occupation Tax Act

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

under discussion, in excluding receipts from all sales to certain kinds of purchasers, refers to them as being organized and operated "exclusively" for charitable, religious or educational purposes, the Supreme Court has not given the word "exclusively" its most literal interpretation under similar circumstances because of the virtual impossibility of anyone being engaged "exclusively" in anything, and so the Department will follow a similar policy in applying the word "exclusively", as used in the Retailers' Occupation Tax Act and in this Section, in order to carry out the manifest intention of the General Assembly.

2) However, if a substantial purpose or activity of the purchaser is not charitable, religious or educational, the Department will not consider the purchaser to be organized and operated exclusively for charitable, religious or educational purposes within the meaning of the Act.

o) Educational, Scientific and Similar Institutions, Associations and Organizations Operated as "Business" Enterprises--When Liable For Tax

Persons engaged habitually, for livelihood or gain, in hospital, educational, religious, scientific, social or cultural enterprises are among those who are engaged in a service occupation which is nevertheless a "business" within the meaning of the Act. When persons who operate businesses of the type described in the preceding sentence sell tangible personal property to purchasers for use or consumption apart from their rendering of service, such persons incur Retailers' Occupation Tax liability. This is the case, for example, where hospitals which are conducted as "business" enterprises operate public dining rooms, public pharmaceutical dispensaries or otherwise sell tangible personal property at retail to the general public, or where schools which are operated as "business" public or make retail sales to students of clothing, dormitory supplies or other items which cannot be said to be used "primarily for the purposes of" the school. Also, business-operated schools incur Retailers' Occupation Tax liability on their retail sales of school books and school supplies to their students and faculty members.

p) Educational, Scientific and Similar Institutions, Associations and Organizations Operated as "Business" Enterprises--When Not Liable for Tax

1) Persons of the type described in the preceding paragraph are engaged primarily in rendering service, and, to this extent, they are engaged in a service occupation. To the extent to

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

which they engage in such service occupation, they are not required to remit Retailers' Occupation Tax measured by any of their receipts which they realize from their rendering of service, including those receipts which represent the price of tangible personal property which they transfer to others as a necessary incident to their rendering of service. The sale of meals to patients and the furnishing of medicine for a consideration to patients in the course of treatment by business-operated hospitals and business-operated licensed nursing homes come within this service occupation exemption for Retailers' Occupation Tax purposes. However, the person engaged in such service occupation incurs Service Occupation Tax liability on his cost price of the food, medicine or other tangible personal property which such person purchases and retransfers as an incident to service to users (see Subpart A of the Service Occupation Tax Regulations, 86 Ill. Adm. Code Part 140).

2) Business-operated schools do not incur Retailers' Occupation Tax liability on their sales of meals in a dining facility which is located on the premises of the school and whose use is confined to the students and employees of the school.

q) Suppliers of Educational, Scientific and Similar Institutions, Associations and Organizations Operated as "Business" Enterprises

1) Suppliers of educational, scientific and similar institutions, associations and organizations operated as "business" enterprises do not incur Retailers' Occupation Tax liability when they sell tangible personal property to any such purchaser for resale either in connection with or apart from the purchaser's rendering of service to others. However, for information concerning the fact that purchases of food, medicine and other tangible personal property by business-operated hospitals or business-operated licensed nursing homes for retransfer to patients as an incident to service are subject to the Service Occupation Tax, see Subpart A of the Service Occupation Tax Regulations. Suppliers of purchasers of the kind referred to in the first sentence of this paragraph incur Retailers' Occupation Tax liability when they sell tangible personal property to any such purchaser at retail (i.e., for use or consumption by the purchaser or to be given away by the purchaser, and not for resale in any form as tangible personal property), provided that the tax does not apply to receipts received by the seller from sales of any kind made to any purchaser of this character who is able to qualify as a school. In excluding, from the measure of the tax, receipts received by the seller from sales of any kind to a school, the Act does not distinguish between

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

business and nonprofit schools.

- 2) Nevertheless, while the Department recognizes that a purchaser may qualify as a school for exemption purposes notwithstanding the fact that the purchaser is organized and operated as a business enterprise, the Department takes the position that such a purchaser cannot be organized and operated exclusively for charitable or religious purposes if such purchaser is organized and operated as a business enterprise with a view to profit.

r) Reporting--Records--Burden of Proof

- 1) When a seller claims exemption from the Retailers' Occupation Tax for receipts received by the seller from his sale of tangible personal property to a corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes, the seller should include such receipts in his Retailers' Occupation Tax return form, but then should deduct such receipts on the line provided for that purpose in the return form (see Subpart E of this Part).

- 2) The seller must maintain adequate books and records to sustain such deductions (see Subpart H of this Part).

- 3) Sellers claiming the benefit of this exemption are cautioned against laxity in claiming the benefit of this exemption without verifying the status of the purchaser since the seller will have the burden of proof in establishing his right to any such claimed exemption. The Courts have held repeatedly that the burden of sustaining a right to tax exemption is on the person claiming such exemption. Tax exemption provisions in statutes are strictly construed against the taxpayer, although the words employed in such provisions will be given their commonly accepted and understood meanings.

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.2007 Exemption Identification Numbers

- a) Tax-exempt Purchases

On and after July 1, 1987, an entity which would otherwise qualify for tax-exempt status on its purchases of tangible personal property for use or consumption (refer to Section 130.2005 and Section 130.2080) cannot make tax-free purchases unless it has an active exemption identification number issued by the Department.

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

b) Application for Exemption Identification Numbers--Requirements

An entity seeking exemption from sales tax should furnish the Department with the following:

- 1) If incorporated, copy of Articles of Incorporation.
- 2) If unincorporated, copy of organization's Constitution.
- 3) Copy of By-laws.
- 4) A narrative explaining purposes, functions and activities of the organization.
- 5) Copy of Internal Revenue Service (I.R.S.) letter, respecting federal tax-exempt status, if organization has one.
- 6) Copy of brochures or other printed material explaining the purposes, functions and activities of the organization.
- 7) Copy of most recent financial statement.
- 8) Any other information which reflects the purposes, functions and activities of the organization.

c) Determination

The information noted in subsection (b), above, enables the Department to determine the status of an organization for sales tax purposes (refer to Section 130.2005).

d) Exempt Entities With Multiple Subsidiaries, Issuance of Number

THE DEPARTMENT, IN ITS SOLE DISCRETION, MAY ISSUE TO A TAX-EXEMPT ORGANIZATION WITH MORE THAN 50 SUBSIDIARIES OPERATING IN ILLINOIS, ONE EXEMPTION IDENTIFICATION NUMBER FOR THE USE OF THE PARENT ORGANIZATION AND EACH OF ITS SUBSIDIARY ORGANIZATIONS. (Ill. Rev. Stat. 1985, ch. 120, par. 4404 Section 1g of the Act.) THE DEPARTMENT WHILE CONSIDER THE SIZE, UNIFORMITY, STRUCTURE, AND PURPOSES OF THE ORGANIZATION AS WELL AS ADMINISTRATIVE BURDENS OF THE DEPARTMENT AND OF THE APPLICANTS. THE DEPARTMENT WILL CONSIDER THE SIZE, UNIFORMITY, STRUCTURE, AND PURPOSES OF THE ORGANIZATION AS WELL AS ADMINISTRATIVE BURDENS OF THE DEPARTMENT AND OF THE APPLICANTS.

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.2008 Sales by Nonprofit Service Enterprises

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

a) The Retailers' Occupation Tax does not apply to some sales of merchandise by nonprofit organizations whose main purpose is to benefit persons who are 65 years of age or older. These organizations are called "service enterprises".

b) An organization will be viewed as a service enterprise if it is organized and operated on a not-for-profit basis and if it provides services which are primarily designed to benefit persons 65 years of age or older. The types of services offered can include, but are not limited to, the following:

Counseling services;
employment services;
facilities improvement services;
health services;
nutritional services;
transportation services;
volunteer program services.

c) Qualifying not-for-profit service enterprises are not required to remit tax to the Department on their sales of merchandise at retail if such organizations did not originally purchase the merchandise free from tax. The term "merchandise" includes raw materials which are fabricated into such merchandise.

d) If a qualifying not-for-profit enterprise sells merchandise which was purchased tax-free under either a Certificate of Resale or an exemption identification number, it must collect and remit tax to the Department.

(Source: Added at Ill. Reg. _____, effective _____)

Section 130.2010 Persons Who Rent or Lease the Use of Tangible Personal Property to Others

a) Persons Who Rent or Lease the Use of Tangible Personal Property to Others--When Liable for Retailers' Occupation Tax

If persons who are engaged in the business of selling tangible personal property to purchasers for use or consumption purport to rent or lease the use of any such property to a nominal lessee or bailee, but in fact sell such tangible personal property to the nominal lessee or bailee for use or consumption, such persons are liable for payment of the Retailers' Occupation Tax. This is the case, for example, when the transaction involves a lease with a dollar or other nominal option to purchase. Such a transaction is considered to be a conditional sale from the outset, and all of the receipts from the transaction are subject to Retailers' Occupation

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

Tax.

b) Persons Who Rent or Lease the Use of Tangible Personal Property to Others--When Not Liable For Retailers' Occupation Tax

Persons who, under bona fide agreements, rent or lease the use of automobiles under lease terms of more than one year, furniture, bus tires, costumes, towels, linens or other tangible personal property to others are, to this extent, not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Retailers' Occupation Tax Act and are not required to remit Retailers' Occupation Tax measured by their gross receipts from such transactions. However, such lessors (not being resellers) are users of the property and are subject to the Use Tax when purchasing tangible personal property which they rent or lease to others (see Sections 150.201 and 150.305(e) of the Use Tax Regulations (86 Ill. Adm. Code Part 150) and Section 130.220 of this Part).

c) Rentors of automobiles under lease terms of one year or less incur neither Use Tax liability on the cost price of the vehicle(s), nor Retailers' Occupation Tax liability on rental receipts. Persons engaged in this State in the business of renting automobiles in Illinois under lease terms of one year or less incur liability under the Automobile Renting Occupation and Use Tax Act (Ill. Rev. Stat. 1989, Ch. 120, pars. 1701 et seq.). The Automobile Renting Occupation Tax rules are found at 86 Ill. Adm. Code 180.

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.2035 Registered Pharmacists and Druggists

a) When Liable For Tax

When registered pharmacists or druggists sell drugs or medicines "over-the-counter" to purchasers for use or consumption apart from their filling of the prescription of a licensed physician or other person qualified to issue prescriptions, or when registered pharmacists or druggists sell other tangible personal property to purchasers for use or consumption, such registered pharmacists or druggists incur Retailers' Occupation Tax liability.

b) When Not Liable For Tax

1) When registered pharmacists and druggists, who, themselves, are engaged in the practice of a licensed profession, sell medicines or drugs on the prescription of a licensed physician or other person qualified to issue prescriptions, such

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

registered pharmacists and druggists are engaged primarily in a service occupation or profession and are not required to remit Retailers' Occupation Tax measured by their receipts from such transactions, including receipts from both labor and tangible personal property.

- 2) For information concerning newspapers, magazines, books, sheet music and phonograph records, see Section 130.2105 of this Part.
- 3) For information concerning photofinishing, see Section 130.2000 of this Part.
- 4) For information concerning sales of medicines, see Section 130.310 of this Part.

(Source: Amended at ____ Ill. Reg. ____, effective ____)

Section 130.2040 Retailers of Clothing

- a) When Liable For Tax

Persons who engage in the business of selling clothing to purchasers for use or consumption and not for resale in our Retailers' Occupation Tax liability when making such sales whether such clothing is sold as a stock or standard item or whether it is produced on special order for the purchaser. Suits, hats and other forms of clothing, when made on special order, serve substantially the same function as stock or standard clothing items that are sold at retail.

- b) Production Labor Cost Not Deductible

In computing Retailers' Occupation Tax liability on the retail sale of custom-made clothing, no deduction may be taken for the cost of labor involved in producing the finished item for sale. This is true whether such production labor is included in a lump sum price with the tangible personal property or whether such production labor is priced separately from the tangible personal property. The thing that is being sold is the finished item of clothing, and the cost of labor involved in making such item is no more deductible than is the cost of labor that is involved in producing a stock or standard item for sale.

- e) Effective Date

~~This Section is effective August 17, 1961.~~

(Source: Amended at ____ Ill. Reg. ____, effective ____)

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

Section 130.2055 Sales by Governmental Bodies

- a) Sales by the State of Illinois and by Local Governments in Illinois
- Effective August 1, 1961, the State of Illinois or any local governments in Illinois, or any agency or instrumentality of any such governmental body, incurs Retailers' Occupation Tax liability when it engages in the selling of tangible personal property at retail to the public other than in the performance of a governmental function. This includes the selling of fuel to users by airport authorities or other governmental bodies, except that it does not include the proceeds from the sale of fuel and petroleum products sold to or used by an air common carrier, certified by the carrier to be used for consumption, shipment or storage, in the conduct of its business or as an air common carrier, for a flight destined for a destination outside the United States. Also included is the operation of public stands by park districts or other governmental bodies, etc., but does not include the furnishing of utility services to the public, and does not include sales that may be made by such a governmental body to the public, and does not include the performance of a governmental function (such as the sale of motor vehicle license plates by the State of Illinois).

- b) Sales by the United States Government and by Foreign Governments

Since a state may not place the legal incidence of its taxes directly on the United States Government or on a foreign government, sales by the United States Government and foreign governments, or any agency or instrumentality of any such government, are not subject to the Retailers' Occupation Tax even though such sales may be made in Illinois.

(Source: Amended at ____ Ill. Reg. ____, effective ____)

Section 130.2060 Sales of Alcoholic Beverages, Motor Fuel and Tobacco Products

- a) Retailers' Occupation Tax on Retail Sales of Alcoholic Beverages

Persons engaged in the business of selling alcoholic beverages to purchasers for use or consumption are required to remit Retailers' Occupation Tax to the Department upon their gross receipts from such sales, notwithstanding the fact that manufacturers and importing distributors of alcoholic beverages are required to pay certain taxes under an Act entitled ~~an Act relating to alcoholic liquors~~ ^{approved January 31, 1934, as amended} The Liquor Control Act of 1934 (Ill. Rev. Stat. 1989, ch. 43, pars. 93.9 et seq.). It is immaterial whether such alcoholic beverages are consumed on or off the

NOTICE OF PROPOSED AMENDMENTS

cigarette tax is also subject to Retailers' Occupation Tax.

d) Improper Collection of Tax

The retailer should not collect tax on amounts as to which he is acting merely as a tax collector, such as the Cook County Liquor Gallonage Tax, and the Illinois Motor Fuel Tax ~~and the State and Chicago cigarette taxes~~. If the retailer does erroneously collect tax on any such amounts, he must refund the erroneously collected tax to the purchaser or else remit such erroneously collected tax to the Department. He may not retain it. Also, if the retailer knowingly collects tax from customers on receipts which are not subject to Retailers' Occupation Tax, he can be subject to prosecution for a criminal violation.

(Source: Amended at ___ Ill. Reg. ___ effective ___)

Section 130.2075 Sales to Construction Contractors, Real Estate Developers and Speculative Builders

a) Sales to Construction Contractors, Real Estate Developers and Speculative Builders - When Taxable and When Not Taxable

1) Persons who engage in selling tools, equipment, fuel, supplies and other tangible personal property to construction contractors, real estate developers or speculative builders for use or consumption incur Retailers' Occupation Tax liability when making such sales. Also, persons who (apart from acting as construction contractors themselves) engage in selling building materials, fixtures, plants and other tangible personal property to construction contractors, speculative builders or real estate developers, who convert such items into real estate so as to take such items off the market as tangible personal property, incur Retailers' Occupation Tax liability when making such sales.

2) When the purchasing construction contractor (whether he is the prime contractor or the subcontractor) buys the item that he will convert into real estate in finished form, the tax base is what such construction contractor pays for the item. When the construction contractor-installer (whether he is the prime contractor or a subcontractor) is also the manufacturer of the finished item that he will incorporate into real estate for his customer, the tax base is what such construction contractor pays for the materials that he incorporates into such finished item, plus whatever such construction contractor may pay for nails, screws or other items of tangible personal property that he buys and incorporates into real estate for his customer in

NOTICE OF PROPOSED AMENDMENTS

premises where such alcoholic beverages are sold. In computing Retailers' Occupation Tax liability, no amount may be deducted from gross receipts from retail sales of alcoholic beverages to cover the taxes which have been paid by manufacturers or importing distributors of alcoholic beverages under ~~an Act relating to alcoholic beverages~~. The Liquor Control Act of 1934. Since the legal incidence of the Cook County Liquor Gallonage Tax is on the consumer, with the seller acting merely as a collector of the Cook County Liquor Tax are not amounts collected because of the Cook County Liquor Tax are not considered to be a part of the liquor retailer's receipts that are subject to Retailers' Occupation Tax.

b) Retail Sales of Motor Fuel

Persons engaged in the business of selling motor fuel to purchasers for use or consumption are also required to remit Retailers' Occupation Tax to the Department upon their taxable receipts from such sales. In computing their Retailers' Occupation Tax liability, persons who sell motor fuel for use or consumption may deduct, from their gross receipts from such sales, the Illinois Motor Fuel Tax collected with respect to such sales, because the Illinois Motor Fuel Tax is on the consumer and is not considered to be a part of the "selling price" of the motor fuel. The rate of the Illinois Motor Fuel Tax is $7\frac{1}{2}$ 19¢ per gallon. (Also, see 86 Ill. Adm. Code 500.)

c) Retailers' Occupation Tax on Retail Sales of Cigarettes and Other Tobacco Products

1) Persons engaged in the business of selling cigarettes, cigars and other tobacco products incur Retailers' Occupation Tax liability when selling such products to purchasers for use or consumption. ~~However, in the case of cigarettes, the amount of the retail selling price represented by the State Cigarette Tax or Cigarette Use Tax should be deducted from included in the total selling price in arriving at the net taxable selling price.~~ The rate of the Cigarette Tax and the Cigarette Use Tax is 6 15 mills per cigarette, or 12 30¢ per package on a package of 20 cigarettes.

2) If a home rule jurisdiction, such as Chicago, imposes a cigarette tax ~~whose legal incidence clearly falls on consumers with sellers being merely collectors of such tax~~, the amount of such local cigarette tax likewise is not subject to Retailers' Occupation Tax. If any local government, pursuant to authorization from the Illinois General Assembly to do so, should impose a cigarette tax in the nature of an occupation tax, the amount collected by retailers because of that kind of local

DEPARTMENT OF REVENUE

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

the course of making the installation of the finished item.

- 3) For information as to who qualifies as a construction contractor, see Section 130.1940(a) and (c) of this part.
- 4) Sales of tangible personal property to construction contractors, real estate developers or speculative builders who resell such property in the form of tangible personal property would not be taxable sales, but the construction contractor, real estate developer or speculative builder would be making taxable resales in this situation (see Section 130.1940(b) and (c) of this part.)
- b) When and How Purchasing Contractor May Certify that He Will Assume Accountability for the Tax-Effect of Such Certification
 - 1) When the purchaser of tangible personal property may use such property by converting it into real estate, but may resell such property "over-the-counter" apart from acting as a construction contractor, and where it is impracticable, at the time of purchasing such tangible personal property, for such purchaser to determine in which way he will dispose of the property, such purchaser may certify to his vendor that he is buying all of such tangible personal property for resale and thereafter account to the Department for the tax on disposing of such property.
 - 2) Provided that the purchaser may not give such certification to his supplier unless the purchaser, if he will convert the tangible personal property into real estate in this State, agrees to, and does, assume the liability for reporting and paying the tax to the Department in the same form (Illinois Retailers' Occupation Tax, and Local Retailers' Occupation Tax if applicable) in which the supplier would have reported and paid such tax if the supplier had accounted for the tax to the Department. This means that if the purchaser uses the tangible personal property by converting it into real estate in this State in any manner, he must include the cost price of such tangible personal property in his reported taxable receipts in his return form to the Department and must pay the State Retailers' Occupation Tax along with any other applicable Retailers' Occupation Taxes (not the Use Tax, but the Retailers' Occupation Tax) thereon to the Department, and must pay the Municipal or County Retailers' Occupation Tax thereon, if applicable.
 - 3) The ~~Municipal or County~~ local Retailers' Occupation Tax to be paid by the contractor or builder in this situation shall be

paid for the benefit of the ~~municipality~~ entity in which the place of business at or from which the contractor or builder handles the transaction is located ~~for the unincorporated area of the county in which such place of business of the contractor or builder is located~~, if such ~~municipality or county (as the case may be)~~ entity has adopted the local Retailers' Occupation Tax at the time when the contractor or builder converts the tangible personal property in question into real estate.

- 4) Such purchaser, who assumes the responsibility for accounting for the tax, must pay State Retailers' Occupation Tax (plus local Retailers' Occupation Tax, if applicable) on the full selling price of the tangible personal property if he resells the property "over-the-counter" to a user (including a construction contractor) apart from acting as a construction contractor himself.
- 5) A purchaser of this type would have to be registered with this Department under the Retailers' Occupation Tax Act since he would be incurring some Retailers' Occupation Tax liability, so he would be required to furnish his vendor with his Retailers' Occupation Tax registration number in the Certificate of Resale referred to hereinabove.
- 6) The tax involved in this Section is State Retailers' Occupation Tax and Use Tax and local Retailers' Occupation Tax, but not State or local Service Occupation Tax or Service Use Tax.
- c) Use Tax on Out-Of-State Purchases

Tangible personal property bought outside this State either by Illinois or out-of-State construction contractors or builders in such a way that the seller does not incur Retailers' Occupation Tax liability and used in this State for building purposes is subject to the Use Tax. If the purchaser buys such tangible personal property from an out-of-State seller who is registered with the Department as a Use Tax collector, the purchaser should pay the Use Tax to such seller unless the purchaser is also a retailer and elects to assume responsibility for accounting for all the tax on such materials. If the purchaser buys such materials outside Illinois from an unregistered seller, the purchaser should pay the Use Tax directly to this Department. No local Retailers' Occupation Tax is applicable in this situation.
- d) Sales of Materials to Construction Contractors Acting for Exclusively Charitable, Religious or Educational Organizations or Institutions, or for Governmental Bodies

NOTICE OF PROPOSED AMENDMENTS

- 1) Sales of materials to construction contractors for incorporation into real estate owned by exclusively charitable, religious or educational institutions or organizations, or any not-for-profit corporation, society, association, foundation, institution or organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years of age or older, or for incorporation into real estate owned by governmental bodies, are exempt from Retailers' Occupation Tax and Use Tax. The intent of the Legislature was to relieve the above-designated kinds of purchasers from the burden of tax on their purchases whether the purchases are made directly or indirectly by these organizations. Therefore, the exemption applies to their indirect purchase of building materials.
 - 2) However, effective March 17, 1965, this exemption does not extend to sales of materials to construction contractors for incorporation into real estate owned by a national bank, a State chartered bank or a Federally or State-chartered savings and loan association (see Section 130.2085 of this Part). Sales of materials to, and purchases of materials by, such construction contractors are taxable sales and purchases.
 - 3) Also, sales of tools, fuel, lumber for forms and other end use or consumption items to construction contractors who do not incorporate these items into real estate are taxable sales regardless of who the contractor's customer may be, and this has been true since the beginning of the Act.
 - 4) A supplier claiming exemption hereunder shall have among his records a certification from the purchasing contractor stating that his purchases are for conversion into real estate under a contract with a church, charity, school or governmental body, identifying the church, charity, school or governmental body that is involved by name and address and stating on what date his contract was entered into. The supplier shall also have among his records the active exemption number issued by the Department to the organization for which the purchasing contractor is acting.
 - 5) ~~The person claiming the exemption has the burden of proving that the contractor's customer qualifies as an exclusively charitable, religious or educational organization--of the institution of a governmental body. In case of doubt on this point, require the contractor's customer to obtain a ruling from the Department of Revenue.~~
- e) Sales of Materials to Construction Contractors for Incorporation

NOTICE OF PROPOSED AMENDMENTS

- into Public Improvements Which Are Required to be Transferred to a Unit of Local Government Upon Completion
- For the same reason stated in subsection (d) of this Part, sales to construction contractors of materials which will be physically incorporated into public improvements, the ownership of which is required to be conveyed to a unit of local government pursuant to a pre-development transfer requirement are exempt from Retailers' Occupation Tax and Use Tax. The supplier shall have among his records the active registration number issued by the Department to the governmental unit to which the public improvements will be transferred upon completion. The pre-development transfer requirement may take the following forms:
- 1) Where language in the local governmental unit's subdivision ordinance explicitly requires that title to public improvements be transferred to the local governmental unit upon completion, the pre-development transfer requirement is satisfied as to all public improvements (such as roads and streets, sidewalks, sanitary sewer systems and storm water drainage systems) actually required to be transferred under the terms of that ordinance;
 - 2) Where language in a pre-development agreement between the local governmental unit and a developer explicitly requires that title to public improvements be transferred to the local governmental unit upon completion, the pre-development transfer requirement is satisfied as to all public improvements actually required to be transferred under the terms of that pre-development agreement;
 - 3) Where a plat of subdivision, formally approved by a municipality, has been recorded with the County Recorder of Deeds and where that recorded plat contains a public dedication of improvements, the pre-development transfer requirement is satisfied as to roads and streets located within the corporate limits of the approving municipality and any other improvements located within the corporate limits which are dedicated on the plat to the public use and for no other purpose;
 - 4) Where a plat of subdivision, formally approved by a county with fewer than 500,000 inhabitants which has established regulations regarding location, width and course of roads and streets, has been recorded with the County Recorder of Deeds and where that recorded plat contains a public dedication of roads and streets located in the unincorporated area of the approving county, the pre-development transfer requirement is satisfied as to those public roads and streets. In this context, only grading and surface materials which actually

become part of the roadbed and materials incorporated into curbs and gutters qualify for the exemption. Other items such as catchbasins, drainage pipe or materials incorporated into sidewalks do not qualify for the exemption.

(Source: Amended at ___ Ill. Reg. ___, effective ___)

Section 130.2080 Sales to Governmental Bodies, Foreign Diplomats and Consular Personnel

- a) Sales made ~~on or after March 21, 1963~~ to a governmental body (Federal, State, local or foreign) are exempt from the Retailers' Occupation Tax. Such sales are not exempt from the Retailers' Occupation Tax unless a governmental body has an active exemption identification number issued by the Department. However, retailers may accept U.S. Government Bank Cards in sales to the U.S. Government and its agencies without requiring an Illinois exemption number.

- b) 1) For the foregoing purposes, the date of sale is considered to be the date of delivery to the purchaser.

- e) 2) The purchase of meals, fuel and other tangible personal property by corporations in Illinois are taxable sales at retail, unless otherwise exempt, notwithstanding the fact that the stock of such corporations may be owned exclusively or in part by foreign governments.

- b) When making a purchase, the holder of the card presents it to the retailer, who records the card number instead of collecting the tax.

- c) The U.S. State Department, Office of Foreign Missions, issues tax exemption identification cards to accredited foreign diplomatic and consular officials. Under the authority of the Foreign Missions Act, various levels of exemption are authorized. Section 130. Illustration A depicts examples of the various cards currently being issued.

(Source: Amended at ___ Ill. Reg. ___, effective ___)

Section 130.2085 Sales to or by Banks, and Savings and Loan Associations and Credit Unions

- a) Sales to Banks, Etc.

- 1) Retail sales to national banks, State-chartered banks, Federally-chartered savings and loan associations and other privately-owned financial institutions are subject to the Retailers' Occupation Tax. This conclusion also applies to

sales of building materials and fixtures to construction contractors for incorporation into real estate owned by banks and savings and loan associations even if such real estate is used for bank or savings and loan association purposes. For the foregoing purposes, the date of sale is considered to be the date of delivery to the purchaser. Federally-chartered credit unions do not incur Use Tax liability when making purchases of tangible personal property for use or consumption. (See 12 U.S.C. 1768) Retailers making sales of tangible personal property to Federal credit unions are not able to reimburse themselves for the Retailers' Occupation Tax they incur as a result of making such sales by collecting the reimbursing Use Tax. Nonetheless, retailers making sales of tangible personal property to Federal credit unions do incur Retailers' Occupation Tax liability on their gross receipts from such sales.

- 2) ~~However,~~ Sales to Federal Reserve Banks, Federal Land Banks and Federal Home Loan Banks are exempt from the Retailers' Occupation Tax under the exemption for sales to governmental bodies.

- b) Sales by Banks, Etc.

State-chartered banks and both Federally and State-chartered savings and loan associations, which engage in selling tangible personal property at retail, are liable for Retailers' Occupation Tax on their receipts from such sales commencing March 17, 1965. Effective February 1, 1970, national banks, which engage in selling tangible personal property at retail, also are liable for Retailers' Occupation Tax on their receipts from such sales.

(Source: Amended at ___ Ill. Reg. ___, effective ___)

Section 130.2090 Sales to Railroad Companies

When persons who are engaged in the business of selling equipment, supplies or other tangible personal property sell any such tangible personal property to railroad companies for use or consumption, such persons are required to remit Retailers' occupation tax to the Department on their gross receipts from such sales except when the sale qualifies for the rolling stock exemption described in Section 130.340 of this Part and in Section 150.310(a)(2) of the Use Tax Regulations; or the sale is of tangible personal property to a common carrier by rail which receives the physical possession of such property in Illinois, and which transports such property, or shares with another common carrier in the transportation of such property, out of Illinois on a standard uniform bill of lading showing the seller of the property as the shipper or consignor of such property to a destination outside Illinois for

NOTICE OF PROPOSED AMENDMENTS

use outside Illinois.

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.2105 Sellers of Newspapers, Magazines, Books, Sheet Music and Phonograph Records, and Their Suppliers

a) Sellers of Newspapers, Magazines, Books, Sheet Music and Phonograph Records

1) Sellers of books, sheet music and phonograph records incur Retailers' Occupation Tax liability when they sell any of these items to purchasers for use or consumption and not for resale.

2) Sales of newspapers and magazines are not subject to the tax.

3) Sales by exclusively religious, charitable or educational organizations of books or other items containing such organizations' own individualized literature which cannot be bought from persons who are engaged in business are not subject to the Retailers' Occupation Tax even if such sales are made to the public because such sales are not competitive with retailers.

4) Sales of school books by schools to their students are not considered to be sales that are made "primarily for the purpose" of the school and so are subject to the Retailers' Occupation Tax.

b) Suppliers of Persons Who Sell Newspapers, Magazines, Books, Sheet Music and Phonograph Records

1) Use or Consumption

Persons who engage in selling equipment and supplies, including, but not limited to, lead, type and typesetting machines, and other tangible personal property, to purchasers who sell newspapers, magazines, books, sheet music or phonographic records, and who retain and use or consume such equipment and supplies, are engaged in the business of selling tangible personal property to purchasers for use or consumption and incur Retailers' Occupation Tax liability when making such sales. However, the proceeds from the sale of graphic arts machinery and equipment, including repair and replacement parts therefor, both new and used, including that manufactured on special order or purchased for lease, certified by the purchaser to be used primarily for graphic arts production, are not subject to the tax.

2) Resale

A) However, suppliers of persons who sell newspapers, magazines, books, sheet music or phonograph records do not incur Retailers' Occupation Tax liability when selling tangible personal property to such persons for resale.

B) This latter class of sales includes sales of paper stock, ink, glue, brads, binding tape, staples, phonograph record blanks and other tangible personal property, where such tangible personal property is purchased by persons who sell newspapers, magazines, books, sheet music or phonograph records and is incorporated physically by them, as ingredients or constituents, into newspapers, magazines, books, sheet music or phonograph records which they sell to others.

(Source: Amended at Ill. Reg. _____, effective _____)

Section 130.2115 Sellers of Machinery, Tools and the Like

a) When Liable for Retailers' Occupation Tax

1) Sellers of machinery, tools, dies, jigs, patterns, gauges and the like to users or consumers incur Retailers' Occupation Tax liability except as specified in paragraph (b) hereof, and except to the extent that the item sold is exempted by the provisions of Section 2 of the Act. This is true whether the seller installs such tangible personal property for the purchaser or not. For information concerning the taxability of receipts from installation charges, see Section 130.450 of this part.

2) The fact that it is not a stock item and is only produced after an order is received, or is an alteration of a standard item, is not sufficient to exempt it from Retailers' Occupation Tax unless it meets all the exemption tests of paragraph (b) below.

3) Even if the sale would otherwise qualify for exemption under paragraph (b) of this Section, the sale is taxable if the designing of the property that is to be sold is done by the purchaser, or by someone other than the seller hired by the purchaser, but the sale is not taxable if the seller is responsible for furnishing the service of designing such property or for contributing substantially to the designing of such property.

4) However, effective January 1, 1964, a single order or

NOTICE OF PROPOSED AMENDMENTS

simultaneous orders from a user (so-called multiple orders) for 50 or more of the same item which would otherwise qualify for exemption under paragraph (b) of this Section will be deemed to be volume production and will be subject to Retailers' Occupation Tax on the total amount received by the seller from any such volume production multiple order or orders. Also, effective January 1, 1964, even if an item qualifies for Retailers' Occupation Tax exemption under paragraph (b) of this Section, subsequent sales by the seller of the same item without material change to the purchaser for use (so-called repeat orders) are subject to the Retailers' Occupation Tax because the skill that is involved after the first item is made is production skill and not specialized engineering and design skill.

- 5) In the case of special assemblies, such as switchboards, where the completed product is made almost entirely of standard parts and materials which can be interchanged in other like products and sold to other users, the sale is taxable.

b) When Not Liable for Retailers' Occupation Tax

- 1) The seller of a special machine, tool, die, jig, pattern, gauge or other similar item is engaged primarily in a service occupation, rather than in the business of selling tangible personal property, and so does not incur Retailers' Occupation Tax liability with respect to the sale, if the following tests for exemption are all met in the transaction:

- A) The purchaser employs the seller primarily for his engineering or other scientific skill to design and produce the property on special order for the purchaser and to meet the particular needs of the purchaser;
 - B) the property has use or value only for the specific purpose for which it is produced, and
 - C) the property has use or value only to the purchaser.
- 2) On the requirement of design by the seller, it is sufficient if the seller is responsible for making a substantial contribution to the designing of the property that is to be produced on special order and sold.

- 3) If the item qualifies for Retailers' Occupation Tax exemption under this Section, such exemption is not lost merely because the seller subcontracts the service work to someone else as long as the seller is contractually responsible to see that the

NOTICE OF PROPOSED AMENDMENTS

necessary service work is provided.

- 4) On the question of "use or value only to the purchaser", this test for exemption is met if the property is not standard enough to be stocked or to be ordered from a catalog or other type of sales literature, but has to be produced in accordance with special requirements which are peculiar to the purchaser and not common to someone else whose conditions for possible use of the property can be shown by the Department to be reasonably comparable to those of the purchaser.

- 5) In the case of special assemblies such as special conveyors, the sale does not become taxable (if it would otherwise be exempt hereunder) merely because a fairly substantial portion of the completed product is made of standard parts or of raw material (such as steel) which can be stocked for sale.

c) Cross Reference to Service Occupation Tax Regulations

When a seller is exempt from the Retailers' Occupation Tax under paragraph (b) of this Section because of being engaged primarily in a service occupation, he is liable for Service Occupation Tax on his net selling price of ~~raw materials and other~~ tangible personal property which he ~~purchases and transfers~~ transfers as an incident to a sale of service (see Subpart A of the Service Occupation Tax Regulations, 86 Ill. Adm. Code Part 140).

(Source: Amended at ___ Ill. Reg. ___, effective ___)

Section 130.2140 Vendors of Curtains, Slip Covers, Floor Covering and Other Similar Items Made to Order

a) When Liable for Tax

- 1) Persons who engage in the business of selling portieres, drapes, curtains, marquee curtains, slip covers, floor covering, tents, tarpaulins and other similar items incur Retailers' Occupation Tax liability when selling such items (with or without installation by the seller) to purchasers for use or consumption and not for resale whether such items are sold as stock or standard items or whether the seller produces such items on special order for the purchaser.

- 2) The same is true when custom-made Venetian blinds, window shades, awnings, screen doors, window screens, storm doors and storm windows are sold at retail "over-the-counter" without installation by the seller as a construction contractor under Section 130.1940(c) of this Part. This is true because such

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

items, when produced on special order, serve substantially the same function as stock or standard items of tangible personal property which is sold at retail.

b) Labor Charges

1) In computing Retailers' Occupation Tax liability on the retail sale of custom-made items, no deduction may be taken for the cost of labor involved in producing the finished item for sale. This is true whether such production labor is included in a lump sum price with the tangible personal property or whether such production labor is priced separately from the tangible personal property. The thing that is being sold is the finished item (drapes, carpeting, etc.), and the cost of labor involved in making such item is no more deductible than is the cost of labor that is involved in producing a stock or standard item for sale.

2) However, receipts from installation charges are deductible from total receipts in computing Retailers' Occupation Tax liability if such charges are contracted for by the seller and the purchaser separately from the selling price of the finished tangible personal property, but even receipts from installation charges are taxable if the installation charge is included in a lump sum price with the tangible personal property (see Section 130.450 of this Part).

e) Effective Date

~~This Section is effective August 17, 1961.~~

(Source: Amended at ____ Ill. Reg. ____, effective ____.)

Section 130.2145 Vendors of Meals

a) Vendors of Meals--When Liable for Tax

1) Persons engaged in the business of selling meals to purchasers for use or consumption incur Retailers' Occupation Tax liability on their receipts from such sales. It is immaterial that no profit is realized from the operation of any such business if the seller is engaged in a commercial enterprise, or if the seller engages in activities which make him taxable under the terms of Section 130.2005 of this Part. It is also immaterial that the class of purchasers may be a limited one, such as the employees of a particular employer who operates a cafeteria or other dining facilities for the benefit of his employees.

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

2) The foregoing Regulation includes, but is not limited to, the following types of vendors:

- A) Hotels;
- B) restaurants;
- C) caterers;
- D) boarding houses;
- E) concessionaires;
- F) nonprofit service organizations and institutions to the extent indicated in Section 130.2005(a), (b) and (c) of this Part, and similar enterprises when conducted with a view to profit to the extent indicated in Section 130.2005(o) of this Part;
- G) employers who operate dining facilities for the benefit of their employees, except to the extent noted in Section 130.2005(b) of this Part, and
- H) sellers of food and beverages, delivered in Illinois to airlines, for use in serving passengers on aircraft without a separate charge for the food or beverages being made by the airlines, regardless of whether the airline may serve the food and beverages in Illinois or outside Illinois; sales of meals to airlines for use on their aircraft in serving crews, where the cost is deducted from a food allowance, are nontaxable sales for resale, but if the meals are delivered to the airline in Illinois, the airline incurs Retailers' Occupation Tax liability on its receipts (consideration in the form of compensation for service rendered) from reselling such meals to crews, regardless of whether the aircraft is in Illinois or outside Illinois when it serves such meals to its crew.

b) Vendors of Meals to Organizations or Their Members

- 1) Effective August 1, 1961, when members of an organization meet at a hotel, restaurant or other place of business where food or drinks are sold and pay for any such items, the hotel, or other vendor of meals, is considered to be selling such tangible personal property directly to such members as users or consumers, and such sales shall be considered to be taxable. This is true even if the organization collects from the members and makes payment to the vendor, and even if the organization is

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

permitted to retain a portion of what it collects for its own purposes.

- 2) In this situation, the organization is deemed to be acting for the accommodation of all concerned and is not deemed to be standing in the role of a purchaser and reseller.
- 3) The measure of the tax is the amount received by the hotel, etc., for the tangible personal property which it furnishes. If the organization itself pays for the food or drinks and gives them to its members or others, the hotel, or other vendor of meals, nevertheless incurs Retailers' Occupation Tax liability when the purchasing organization which gives the food or drinks away is an exclusively charitable, religious or educational organization (see Section 130.2095(d) of this part) or except when such purchaser which buys the food or drinks and gives them away is a governmental body.
- 4) The principles stated in this Section apply also when the tangible personal property that is being sold is something other than food and drinks, but this Regulation Section is concerned primarily with vendors of food and drinks.

c) Cover Charges and Minimum Charges

- 1) Cover charges are not included in the taxable receipts of persons operating restaurants, hotels and other places of business which come within the Act, where such cover charges are made exclusively for the privilege of occupying space within such eating place, and where the payment of a cover charge by a patron does not entitle such patron to use or consume any food or beverage or other tangible personal property.
- 2) In such an instance, the cover charge is a receipt on account of a service rendered, whether such service be entertainment or otherwise, and does not accrue on account of the sale of tangible personal property at retail.
- 3) The preceding statement does not apply to so-called "minimum charges" which are made by night clubs, public eating places, private clubs or other retailers of food or beverages or both, and which entitle the persons paying such charge to use or consume some tangible personal property, such as food or beverages. The retailer's receipts from these charges are subject to Retailers' Occupation Tax. This revision of Section 130.2145 is for clarification purposes only.

d) Mandatory Service Charges

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

Mandatory gratuities are not included in the taxable receipts of persons operating restaurants, hotels and other places of business which come within the Act, if such mandatory gratuity is added to banquet or dinner checks in the form of a percentage of the total bill, or as a flat rate, provided that ALL OF THE PROCEEDS OF THE SERVICE CHARGE ARE IN FACT TURNED OVER TO THE EMPLOYEES WHO WOULD NORMALLY HAVE RECEIVED TIPS HAD THE SERVICE CHARGE POLICY NOT BEEN INTRODUCED. (Section 2(e) of the Act) If any part of the service charges are used to fund or pay wages, labor costs, employee benefits or employer costs of doing business, all of the service charge is includable in gross receipts.

(Source: Amended Ill. Reg. _____, effective _____)

Section 130.2150 Vendors of Memorial Stones and Monuments

a) When Liable for Tax

- 1) Persons who engage in the business of selling monuments, grave markers and the like to purchasers for use or consumption and not for resale incur Retailers' Occupation Tax liability on their receipts from such sales whether such items are sold as stock or standard items, or whether such items are produced on special order by the seller for the purchaser. Such items, when produced on special order, serve substantially the same function as stock or standard items that are sold at retail.
- 2) For information concerning the taxability or exemption of the seller's receipts from additional special service charges, such as lettering or installing the item for the purchaser, see Section 130.450 of this Part.
- 3) Vendors of memorial stones and monuments also incur Retailers' Occupation Tax liability when they sell wreaths, flowers, floral or other grave blankets or other tangible personal property at retail. This is true even though such vendors make such things as wreaths, bouquets, floral and other grave blankets on special order because such items have commercial value.

b) Effective Date

This Section is effective August 17, 1961.

(Source: Amended Ill. Reg. _____, effective _____)

Section 130.2165 Veterinarians

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

a) When Liable for Tax

When veterinarians sell items of tangible personal property, such as pet food, animal tags, pet collars, leashes, and the like, other than farm chemicals (see Section 130.1955 of this Part) to purchasers for use or consumption apart from their rendering of service as veterinarians, they incur retailers' Occupation Tax liability. Veterinarians who sell items over-the-counter must be registered as retailers. (See Subpart G of this Part.) Any item sold to a veterinarian who intends to resell the item shall be taxable unless the veterinarian provides the seller with a Certificate of Resale.

b) When Not Liable for Tax

Veterinarians are engaged in a profession and primarily render service. To the extent to which they engage in such profession, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act. Consequently, they are not required to remit Retailers' Occupation Tax measured by their receipts from engaging in such profession, including receipts from both services and tangible personal property.

(Source: Amended at Ill. Reg. _____, effective _____)

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

Section 130. ILLUSTRATION A: Examples of Tax Exemption Cards

These are samples of the Tax Exemption Cards being issued by the Department of State. Other diplomatic tax exemption cards will be invalid after February 15, 1986. Please see the back of each card for tax exemption information and individual Tax Exemption Number.

UNITED STATES DEPARTMENT OF STATE Tax Exemption Card				
MISSION OF RURITANIA		EYE COLOR BLUE		PICTURE
DATE OF BIRTH 07/07/57	HAIR COLOR BROWN	WEIGHT 145	HEIGHT 72	
		SEX M		
NAME DOE, John Sample				
SEE REVERSE FOR EXEMPTION INFORMATION				

CARDS WITH BLUE
STRIPES exempt
the bearer from
all sales taxes
including taxes
on hotel rooms.

THIS CARD ENTITLES BEARER, WHOSE PHOTO APPEARS ON REVERSE, TO EXEMPTION FROM:	
ALL SALES TAXES INCLUDING HOTEL ROOM TAXES	
EXPIRATION DATE 03/15/87	TAX EXEMPTION NO. RR-85-0100-01
If Found, Return To: Office of Foreign Missions U.S. Dept. of State Washington, D.C. 20520 Return Postage Guaranteed	
000123	

Section 130. ILLUSTRATION A: Examples of Tax Exemption Cards

These are samples of the Tax Exemption Cards being issued by the Department of State. Other diplomatic tax exemption cards will be invalid after February 15, 1986. Please see the back of each card for tax exemption information and individual Tax Exemption Number.

UNITED STATES DEPARTMENT OF STATE Tax Exemption Card					
MISSION OF RURITANIA		PICTURE			
DATE OF BIRTH 07/07/57	EYE COLOR BLUE				
HAIR COLOR BROWN	WEIGHT 145	HEIGHT 72	SEX M		
NAME DOE, John Sample					
SEE REVERSE FOR EXEMPTION INFORMATION					

CARDS WITH BLUE STRIPES exempt the bearer from all sales taxes including taxes on hotel rooms.

THIS CARD ENTITLES BEARER, WHOSE PHOTO APPEARS ON REVERSE, TO EXEMPTION FROM:	
ALL SALES TAXES INCLUDING HOTEL ROOM TAXES	
EXPIRATION DATE 03/15/87	TAX EXEMPTION NO. RR-85-0100-01
If Found, Return To: Office of Foreign Missions U.S. Dept. of State Washington, D.C. 20520 Return Postage Guaranteed	
000123	

Section 130. ILLUSTRATION A: Examples of Tax Exemption Cards (Continued)

UNITED STATES DEPARTMENT OF STATE Tax Exemption Card					
MISSION OF RURITANIA		PICTURE			
DATE OF BIRTH 07/07/58	EYE COLOR BLUE				
HAIR COLOR BROWN	WEIGHT 145	HEIGHT 72	SEX M		
NAME DOE, Charles Sample					
SEE REVERSE FOR EXEMPTION INFORMATION					

CARDS WITH GREEN STRIPES exempt the bearer from all sales taxes excluding taxes on hotel rooms.

THIS CARD ENTITLES BEARER, WHOSE PHOTO APPEARS ON REVERSE, TO EXEMPTION FROM:	
ALL SALES TAXES INCLUDING HOTEL ROOM TAXES	
EXPIRATION DATE 04/15/88	TAX EXEMPTION NO. RR-84-0101-01
If Found, Return To: Office of Foreign Missions U.S. Dept. of State Washington, D.C. 20520 Return Postage Guaranteed	
000124	

Section 130. ILLUSTRATION A: Examples of Tax Exemption Cards
(Continued)

UNITED STATES DEPARTMENT OF STATE Tax Exemption Card				
MISSION OF RURITANIA		PICTURE		
DATE OF BIRTH	EYE COLOR	HEIGHT		SEX
06/15/59	BLUE	137	69	M
HAIR COLOR	WEIGHT	HEIGHT		SEX
BROWN	137	69		M
NAME DOE, Jim Sample				
SEE REVERSE FOR EXEMPTION INFORMATION				

CARDS WITH RED STRIPES have different minimum levels of exemption: \$50, \$100, \$150, or \$200. Total of all items purchased in a single transaction (that is, all items on a single bill) must exceed the amount indicated on the card to be exempted from sales taxes.

THIS CARD ENTITLES BEARER, WHOSE PHOTO APPEARS ON REVERSE, TO EXEMPTION FROM:	
ALL SALES TAXES INCLUDING HOTEL ROOM TAXES	
EXPIRATION DATE	TAX EXEMPTION NO.
03/15/87	RR-82-0102-01
If Found, Return To: Office of Foreign Missions U.S. Dept. of State Washington, D.C. 20520 Return Postage Guaranteed	
000125	

(Source: Added at 15 Ill. Reg. _____, effective _____)

Section 130. ILLUSTRATION A: Examples of Tax Exemption Cards
(Continued)

UNITED STATES DEPARTMENT OF STATE Tax Exemption Card				
MISSION OF RURITANIA		PICTURE		
DATE OF BIRTH	EYE COLOR	HEIGHT		SEX
03/15/59	BROWN	63		F
HAIR COLOR	WEIGHT	HEIGHT		SEX
BROWN	115	63		F
NAME DOE, Susan Sample				
SEE REVERSE FOR EXEMPTION INFORMATION				

MISSION CARDS are to be used for official purchases ONLY, and not individual, personal purchases. Mission cards, like individual cards, are non-transferable, are issued with Red, Green and Blue stripes and are subject to the same restrictions as individual cards.

THIS CARD ENTITLES BEARER, WHOSE PHOTO APPEARS ON REVERSE, TO EXEMPTION FROM:	
ALL SALES TAXES INCLUDING HOTEL ROOM TAXES	
EXPIRATION DATE	TAX EXEMPTION NO.
04/15/88	RR-83-0103-01
If Found, Return To: Office of Foreign Missions U.S. Dept. of State Washington, D.C. 20520 Return Postage Guaranteed	
000126	

(Source: Added at 15 Ill. Reg. _____, effective _____)

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

- 1) The Heading of the Part: Uniform Fiscal and Administrative Standards for the Job Training Partnership Act

2) Code Citation: 56 Ill. Adm. Code 2630

3) Section Numbers: Adopted Action:
2630.112 Amendment

- 4) Statutory Authority: Implementing Section 164 of the Job Training Partnership Act (29 U.S.C.A. 1574, revised 1990) and Section 46.41 of the Civil Administrative Code of Illinois (Ill. Rev. Stat. 1989, ch. 127, par. 46.41) and authorized by Section 46.40(b) of the Civil Administrative Code of Illinois (Ill. Rev. Stat. 1989, ch. 127, par. 46.40(b)).

5) Effective Date of Amendments: December 7, 1990

6) Does this rulemaking contain an automatic repeal date? No.

7) Do these amendments contain incorporations by reference? Yes, under Section 6.02(a) of the Illinois Administrative Procedure Act.

8) Date Filed in Agency's Principal Office: December 7, 1990.

9) Notice of Proposal Published in Illinois Register: May 18, 1990 - 14 Ill. Reg. 7312.

10) Has JCER issued a Statement of Objections to these amendments? No.

11) Differences between proposal and final version:

Deleted the parenthetical material following "the Job Training Partnership Act" in the authority note and replaced it with "(29 U.S.C.A. 1501 et seq., revised 1990)."

In the authority note, updated all cites to the Illinois Revised Statutes to reflect the 1989 edition.

Section 2630.112

In subsection(a)(1), line 1, capitalized the word "section".

Added the following language to the end of subsection(a)(2): "These standards shall be applied in accordance with generally accepted accounting principles as promulgated by the Fair Accounting Standards Board, compiled and published in the Miller Comprehensive GAAP Guide, 1988, published by Miller Accounting Publications, Inc., a subsidiary of Harcourt Brace Jovanovich, Publishers, with no later amendments or editions. Any costs which were eligible for payment during the grant period but not identified until after the grant period close-out has

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

been finalized, shall be eligible for payment by a grantee against the subsequent or current grant period budget of the same JTPA program upon written approval by the Department. In no event shall belated costs be approved unless there was an unexpended budget balance, equal to or exceeding the belated cost amount, remaining with the grant period budget under which the costs were incurred. Costs shall be recorded against the appropriate cost category and line item established under the current year budget."

In line 7 of subsection(a)(2), capitalized "section".

Added a new subsection(a)(3) which reads: "Prior approval. In instances where prior approval of costs is required, approval will be granted if the cost is necessary, reasonable, allowable, affordable and in accordance with generally accepted accounting principles."

In subsection(b)(6), line 1. deleted the hyphen from "Bad-debts".

In subsection(b)(6), line 2, deleted "uncollectible" and inserted the phrase "deemed uncollectible by the grantee" after "accounts".

In subsection(b)(6), line 3, inserted "(e.g., internal collection costs)" after "Claims" and "(e.g., collection agency costs)" after "related collection costs".

Changed subsection(b)(7), line 2, by substituting "preaward" for "pre-agreement" and inserting "(as defined in subsection(b)(45))" following "preaward costs".

In subsection(b)(8)(A), line 5, changed "the act" to "an act" and deleted "They" and replaced it with "Bonding costs".

In subsection(b)(8)(A), lines 7 and 8, replaced "Included are" with "Allowable bonding costs include".

In subsection(b)(8)(B), line 2, inserted "agreement" after "grant".

In subsections(b)(8)(C) and (b)(10)(D), lines 2 and 3, replaced "to the extent that" with "if".

In line 2 of subsections(b)(10)(E) and (b)(10)(F) replaced "be" with "have been".

In subsection(b)(10)(F), line 8, inserted a comma after "not limited to".

In subsection(b)(10)(F) in line 9 before "organizations" and in line 10 after "and", inserted the word "between".

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

In subsection(b)(10)(G), line 9, corrected the spelling of "noncancelable".

In subsection(b)(10)(G)(i), added commas after "which" in line 2 and after "lease" in line 3.

In subsection(b)(10)(G)(i), line 4, replaced "probable" with "projected".

In subsection(b)(10)(G)(iii), line 5, inserted "of time" after "period".

Added the following language to the end of subsection(b)(12): "In the case of a political subdivision, expenses that are incurred solely for (and are directly and clearly identifiable as benefitting) JTPA purposes are allowable."

In subsection(b)(15)(B), line 3, replaced "to the extent that" with "if".

In subsection(b)(15)(B)(i), line 2, added the following parenthetical phrase after "reasonable": "(as defined in Section 2630.100(c)(5))".

In the last line of subsection(b)(15)(B)(i), changed "Department" to "departmental".

In subsection(b)(15)(B)(ii), lines 1 and 2, placed commas before and after the phrase "whether treated as direct or indirect costs".

Revised subsection(b)(15)(C)(i) to read: "When the organization's non-departmental activities constitute 50% or more of its total activities, compensation for employees on Department-sponsored work will be considered reasonable if it is consistent with that paid for similar work in the organization's other activities."

Revised the first two lines of subsection(b)(15)(C)(ii) to read: "When the organization's departmental activities constitute 50% or more of its total activities and in cases".

In line 7 of subsection(b)(15)(C)(ii), replaced "to the extent that" with "if".

Changed line 4 of subsection(b)(15)(D)(i) by changing "should" to "shall"; inserting "by the Department when a questioned cost arises" after "made"; and changing "that" to "whether".

In line 4 of subsection(b)(15)(D)(ii), changed "was" to "is".

In the next to the last line of subsection(b)(15)(F)(i), inserted

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

In subsection(b)(10)(G), line 9, corrected the spelling of "noncancelable".

In subsection(b)(10)(G)(i), added commas after "which" in line 2 and after "lease" in line 3.

In subsection(b)(10)(G)(i), line 4, replaced "probable" with "projected".

In subsection(b)(10)(G)(iii), line 5, inserted "of time" after "period".

Added the following language to the end of subsection(b)(12): "In the case of a political subdivision, expenses that are incurred solely for (and are directly and clearly identifiable as benefitting) JTPA purposes are allowable."

In subsection(b)(15)(B), line 3, replaced "to the extent that" with "if".

In subsection(b)(15)(B)(i), line 2, added the following parenthetical phrase after "reasonable": "(as defined in Section 2630.100(c)(5))".

In the last line of subsection(b)(15)(B)(i), changed "Department" to "departmental".

In subsection(b)(15)(B)(ii), lines 1 and 2, placed commas before and after the phrase "whether treated as direct or indirect costs".

Revised subsection(b)(15)(C)(i) to read: "When the organization's non-departmental activities constitute 50% or more of its total activities, compensation for employees on Department-sponsored work will be considered reasonable if it is consistent with that paid for similar work in the organization's other activities."

Revised the first two lines of subsection(b)(15)(C)(ii) to read: "When the organization's departmental activities constitute 50% or more of its total activities and in cases".

In line 7 of subsection(b)(15)(C)(ii), replaced "to the extent that" with "if".

Changed line 4 of subsection(b)(15)(D)(i) by changing "should" to "shall"; inserting "by the Department when a questioned cost arises" after "made"; and changing "that" to "whether".

In line 4 of subsection(b)(15)(D)(ii), changed "was" to "is".

In the next to the last line of subsection(b)(15)(F)(i), inserted

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

"activity" after "each".

In subsection(b)(15)(F)(ii), line 1, replaced "Fringe benefits" with "Payment of fringe benefits,".

In subsection(b)(15)(F)(ii), changed "workmen's" to "workers" in line 3 and inserted a comma after "benefits" in line 6.

The first sentence of subsection(b)(15)(F)(iii) has been rewritten as follows: "A self-insurance fund for unemployment compensation or workers' compensation is allowable to the extent that the fund represents reasonable estimates of the organization's liability for compensation that would have been allowable had insurance been purchased to cover the risks."

In line 17 of subsection(b)(15)(F)(iii), changed "workmen's compensation" to "workers' compensation".

In subsection(b)(15)(F)(iv), changed "costs" to "cost" and "are" to "is" in both sentences.

In subsection(b)(15)(G)(i), deleted "as prescribed in Accounting Principles Board Opinion No. 8 issued by the American Institute of Certified Public Accountants" from lines 9-11.

In line 3 of subsection(b)(15)(G)(ii), replaced "(P.L. 93-406)" with "(29 U.S.C. 1001b et seq. (1990) with no later amendments or editions)".

In subsection(b)(15)(H), changed "were" to "are" in line 8 and deleted ", in effect," in the next to last line.

Deleted the comma after "premiums" in line 1 of subsection(b)(15)(I).

Corrected the cross reference "(b)(58)" to read "(b)(59)" in subsection(b)(15)(J).

Corrected the cross reference "(b)(62)" to read "(b)(61)" in subsection(b)(15)(K).

In subsection(b)(15)(L)(i), changed "will" to "shall" in line 3 and replaced "distribution of" with "allocation of expenses for" in line 5.

In subsection(b)(15)(L)(ii), substituted a colon for the period in line 18.

In subsection(b)(15)(L)(ii), hyphenated the words "first hand" in line 29 and substituted "stating" for the comma in line 31.

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

Deleted subsection(b)(15)(L)(iii) and renumbered subsection (b)(15)(L)(iv) accordingly.

In subsection(b)(16), deleted "the occurrence of" in lines 2 and 3, and changed "an" in line 4 to "any".

In subsection(b)(20)(A)(iv), changed "grant" to "grant agreement" in lines 2 and 6 and inserted "manage" after "to" in line 3.

In subsection(b)(20)(A)(vi), line 12, changed "these" to "those".

In subsection(b)(20)(B)(i), line 1, changed "i.e." to "that is" and replaced "Donated goods" with "Expendable donated goods".

In subsection(b)(20)(B)(i), line 2, changed the "/" to "and/or".

Added another sentence to the end of subsection(b)(20)(B)(i) which reads: "Personal property is property belonging to the organization."

Changed lines 6-8 of subsection(b)(20)(B)(ii) to read: "Indirect cost pools shall provide for separation of the value of the donations so reimbursement shall not be made".

In lines 5 and 6 of subsection(b)(23)(A)(i), deleted "at least".

Inserted a comma after "installation" in line 8 of subsection (b)(23)(A)(ii).

In subsection(b)(23)(A)(iv), deleted "only" in line 2 and "or not" in line 4.

In subsection(b)(25), inserted a comma after "with" in line 3 and "agreement" after "grant" in line 5.

In lines 3 and 4 of subsection(b)(26)(A)(iii), replaced "which a facility could achieve" with "capacity that could be utilized".

In subsection(b)(26)(B)(i), replaced "They" with "The facilities" and added a semicolon after "workload".

In subsection(b)(26)(B)(ii), changed "they" to "the facilities" in line 2 and inserted "documented" before "initiative" in line 11.

In line 3 of subsection(b)(26)(C), inserted "rates" after "usage".

Rewrote the second sentence of subsection (b)(27) to read: "Costs for independent research and development are allowable only with prior written approval of the Department."

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

In subsection(b)(28)(A), line 2, inserted "by law" after "required" and "by the Department" after "approved".

In subsection(b)(28)(A)(i), inserted "by law" after "required" and "by the Department" after "approved".

In subsection(b)(28)(A)(ii), changed the period in line 4 to a colon, inserted commas after "practice" in line 6 and "made" in line 23, deleted "only" in line 13, and changed "Costs" to "Cost" in line 25.

In subsection(b)(28)(A)(iii), deleted "permissible" in line 2 and inserted a comma after "allowable" in line 8.

Deleted the comma following "damage" in line 3 of subsection(b)(28)(B).

In subsection(b)(37)(A), replaced "and include" with "such as" in line 2 and "the like" with "related costs are allowable" in line 3.

In subsection(b)(37)(B), deleted "that" in lines 1 and 4 and added "as provided in Section 2630.110" to the end of the subsection.

In line 1 of subsection(b)(39), the word "cost" has been changed to "costs".

In line 3 of subsection(b)(48)(C), inserted "documented" before "evidence".

In the last line of subsection(b)(48)(D), changed "grant" to "grant agreement".

Added a colon to the end of subsection(b)(49)(B).

Changed the numbering of subsection(b)(49)(B)(v) to subsection(b)(49)(C) and renumbered subsection(b)(49)(C) accordingly.

In subsection(b)(55), inserted "and" before "travel expenses" in line 4 and deleted "are allowable" from the last line.

Subsection(b)(56)(A)(ii) has been rewritten as follows: "The patent or copyright has been adjudicated or administratively determined to be invalid."

In subsection(b)(56)(A)(iii), deleted "considered to be".

In subsection(b)(56)(B), line 1, changed "should" to "shall".

In the last line of subsection(b)(57), inserted "written" before "internal" and "as approved by its board of directors" after "policy".

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

In the last line of subsection(b)(58)(A), deleted "applicable".

Revised the last sentence of subsection(b)(58)(B)(ii) to read: "However, advance agreements made by the organization with other funding sources are considered important in evaluating special situations."

In subsection(b)(59)(A)(i), inserted commas after "Government" in line 4 and "case" in line 5.

Changed "and" at the end of subsection(b)(59)(A)(ii) to "or".

In line 4 of subsection(b)(59)(B), changed "to" to "or".

Rewrote the last sentence of subsection(b)(60) to read: "All such costs, including any costs after termination, shall be negotiated with the Department on a case by case basis, using standards found in Section 2630.110."

In subsection(b)(61)(A), deleted the comma following "training" in line 3, inserted a comma after "instruction" in line 2, and deleted "might" from the last line.

Inserted a comma after "fees" in line 1 of subsection(b)(61)(A)(ii).

Substituted commas for the periods at the end of subsections(b)(61)(B)(i) through (v).

Added "and" to the end of subsection(b)(61)(B)(v).

Deleted "; otherwise such compensation is allowable" from the end of subsection(b)(61)(B)(vi).

In line 2 of subsection(b)(61)(C), inserted "a" before "specialized".

Changed the references to subsections(b)(12), (18), and (29) to "(b)(10) and (b)(18)" in subsection(b)(61)(D).

In line 3 of subsection(b)(61)(F), changed "may" to "shall" and replaced "with" with "if granted".

Added the following sentence to the end of subsection(b)(63)(A): "Travel status is defined by the organization's own internal personnel policies."

Rewrote subsection(b)(63)(C)(ii) to read: "require travel between 7 PM and 6 AM or on weekends or holidays,".

Added "(i.e., travel which exceeds normal travel time by three hours or

longer)" following "Flight" in subsection(b)(63)(C)(iii).
Rewrote subsection(b)(63)(C)(v) to read: "offer accommodations which are contrary to those prescribed by the traveler's physician".
In subsection(b)(63)(D), corrected the spelling of "reasonable" in line 1 and changed "when" to "whichever is" in line 4.

Changed the second sentence in subsection(b)(63)(D) to read: "Advance agreements made by the organization with other funding sources are considered important in evaluating special situations."
In line 5 of subsection(b)(63)(E), replaced "and" with a comma.

Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes.

Will these amendments replace an emergency amendment currently in effect? No.

Are there any amendments pending on this Part?

Section Numbers:	Proposed Action:	Illinois Register Citation:
2630.5	New Section	October 26, 1990
2630.101	Amendment	14 Ill. Reg. 17407
2630.102	Amendment	October 26, 1990
2630.104	New Section	14 Ill. Reg. 17407
2630.105	New Section	October 26, 1990
2630.120	Amendment	14 Ill. Reg. 17407

Summary and Purpose of Amendments: Standards for selected items of cost, found in Section 2630.112(b) of the "Uniform Fiscal and Administrative Standards for the Job Training Partnership Act" rules, are currently deficient in the area of clarifying what constitutes grantee owned property (as opposed to grant owned property), and what constitutes ownership. Therefore the amendment serves to provide the necessary clarification. Additionally, some of our grantees and subgrantees also operate other federally funded programs, either directly from a federal department or from other divisions within this department. These other federally funded programs adhere to the Office of Management and Budget (OMB) Circular A-122: Cost Principles for Nonprofit Organizations, or OMB Circular A-87: Cost Principles for State and Local Governments. Since JTPA is a federal program, portions

of the text contained in these two OMB Circulars are being incorporated into Section 2630.112(b) to make them consistent with the requirements of other federal programs which grantees may be administering. This will protect the department and the grantees from any possible questioned costs as a result of a federal audit. The revised standards for selected items of cost are now arranged alphabetically to assist the reader.

Information and questions regarding these adopted amendments shall be directed to:

Mr. John D. Taylor, Deputy Director
Department of Commerce and Community Affairs
Bureau of Program Administration
620 East Adams Street, 5th floor
Springfield, Illinois 62701
(217) 782-6136

The full text of the Adopted Amendments begins on the next page:

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

TITLE 56: LABOR AND EMPLOYMENT
CHAPTER III: DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

PART 2630
UNIFORM FISCAL AND ADMINISTRATIVE STANDARDS FOR
THE JOB TRAINING PARTNERSHIP ACT

SUBPART A: INTRODUCTION

Section
2630.2

Definitions

SUBPART B: ADMINISTRATIVE STANDARDS AND PROCEDURES

Section
2630.80
2630.81
2630.82
2630.83
2630.84
2630.85

Program Income
Insurance
Procurement
Property Management
Management Systems, Reporting, and Recordkeeping
Cash Management

SUBPART C: FISCAL STANDARDS AND PROCEDURES

Section
2630.100
2630.101
2630.102
2630.103

Allowable Costs
Classification of Costs
Limitations on Certain Costs
Matching Funds

SUBPART D: COST DETERMINATION

Section
2630.110
2630.111
2630.112
2630.113
2630.114

Principles for Determining Costs
Guidelines for Cost Allocation Plans
Standards for Selected Items of Cost
Indirect Cost Proposals
Suggested Bases for Cost Distribution

SUBPART E: AUDIT

Section
2630.120
2630.121
2630.122
2630.123

Audit Requirements
Oversight
Sanctions
Federal Cognizance

AUTHORITY: Implementing Section 46.41 of the Civil Administrative Code of

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

Illinois (Ill. Rev. Stat. 1989, ch. 127, par. 46.41) and the Job Training Partnership Act (29 U.S.C.A. 1501 et seq., revised 1990) and authorized by Section 46.40(b) of the Civil Administrative Code of Illinois (Ill. Rev. Stat. 1989, ch. 127, par. 46.40(b)).

SOURCE: Adopted at 8 Ill. Reg. 3616, effective March 12, 1984; amended at 8 Ill. Reg. 14307, effective August 2, 1984; amended at 8 Ill. Reg. 16422, effective August 31, 1984; amended at 8 Ill. Reg. 22515, effective November 5, 1984; amended at 9 Ill. Reg. 6159, effective April 24, 1985; amended at 9 Ill. Reg. 6692, effective April 25, 1985; amended at 9 Ill. Reg. 18475, effective November 18, 1985; amended at 9 Ill. Reg. 20669, effective December 16, 1985; amended at 10 Ill. Reg. 8083, effective May 6, 1986; amended at 10 Ill. Reg. 21069, effective December 5, 1986; amended at 11 Ill. Reg. 11682, effective June 29, 1987; amended at 12 Ill. Reg. 15961, effective September 26, 1988; amended at 14 Ill. Reg. 13984, effective August 20, 1990; amended at 14 Ill. Reg. 20349, effective December 7, 1990.

Section 2630.112 Standards for Selected Items of Cost

a) Purpose and applicability.

1) Objective. This section provides standards for determining the allowability of selected items of cost.

2) Application. These standards will apply irrespective of whether a particular item of cost is treated as a direct or indirect cost. Failure to mention a particular item of cost in these standards is not intended to imply that it is either allowable or unallowable, rather determination of allowability in each case should be based on the treatment of standards provided in this section for similar or related items of cost. These standards shall be applied in accordance with generally accepted accounting principles as promulgated by the Fair Accounting Standards Board, compiled and published in the Miller Comprehensive GAAP Guide, 1988, published by Miller Accounting Publications, Inc., a subsidiary of Harcourt Brace Jovanovich Publishers, with no later amendments or editions. Any costs which were eligible for payment during the grant period but not identified until after the grant period close-out has been finalized, shall be eligible for payment by a grantee against the subsequent or current grant period budget of the same JTPA program upon written approval by the Department. In no event shall belated costs be approved unless there was an unexpended budget balance equal to or exceeding the belated cost amount, remaining with the grant period budget under which the costs were incurred. Costs shall be recorded against the appropriate cost category and line item established under the current

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

NOTICE OF ADOPTED AMENDMENTS

year budget.

- 3) Prior Approval. In instances where prior approval of costs is required, approval will be granted if the cost is necessary, reasonable, allowable, affordable and in accordance with generally accepted accounting principles.

b) Standards for selected items of cost.

- 1) Accounting. The cost of establishing and maintaining accounting and other information systems required for the management of grant programs is allowable. This includes cost incurred by service agencies which establish and maintain these systems. The cost of maintaining central accounting records required for overall State or local government purposes, such as appropriate and fund accounts by the Treasurer, Comptroller, or similar officials, is allowable to the extent that the program receives coverage under such services.

- 2) Advertising. Advertising media includes newspapers, magazines, radio and television programs, direct mail, trade paper, and the like. All such advertising costs disseminating program information are allowable.

- 3) Advisory Councils. Costs incurred by State and local advisory councils, boards, or committees expending effort on behalf of grant programs are allowable. Costs of like organizations are allowable when provided for in the State grants.

- 4) Audit services. The cost of audits necessary for the administration and management of functions related to grant programs is allowable. Costs of legislative branch audit and review activity of functions related to grant programs are allowable.

- 5) Automatic data processing. The cost of data processing services to grant programs is allowable. This cost includes lease of equipment or depreciation or use allowances on grantee-owned equipment. Prior approval for the lease, lease with option-to-purchase, or purchase of equipment is required and will be granted by the Department provided the cost is allowable in accordance with Section 2630.100(a).

- 6) Bad debts. Bad debts, including losses (whether actual or estimated) arising from accounts deemed uncollectible by the grantee and other claims (e.g., internal collection

costs), related collection costs (e.g., collection agency costs), and related legal costs, are allowable.

- 7) Bid and proposal costs. These costs, also called preaward costs (as defined in subsection(b)(45)), are allowable only with prior approval of the Department.

- 8) Bonding costs.

A) Costs of premiums on bonds covering employees who handle grantee agency funds are allowable. Bonding costs arise when the Department requires assurance against financial loss to itself or others by reason of an act or default of the organization. Bonding costs arise also in instances where the organization requires similar assurance. Allowable bonding costs include such bonds as bid, performance, payment, advance payment, infringement, and fidelity bonds.

- B) Costs of bonding required pursuant to the terms of a grant agreement are allowable.

- C) Costs of bonding required by the organization in the general conduct of its operations are allowable if such bonding is in accordance with sound business practice and the rates and premiums are reasonable under the circumstances.

- 6) Budgeting: ---Costs ---incurred ---for ---the ---development; preparation; presentation; and execution of budgets by grantee agency or central budget offices are allowable.

- 9) Building lease management. Costs for lease management, review of lease proposals, and related activities are allowable.

- 10) Building space and related facilities. The cost of space in privately or publicly owned buildings used for the direct or indirect benefit of the grant program is allowable. The total cost of space, whether in a privately or publicly owned building, may not exceed the rental cost of comparable space and facilities in a privately owned building. The cost of space procured for grant program usage may not be charged to the program for periods of nonoccupancy without authorization of the Department. Instances when costs for nonoccupied space will be authorized by the Department include, but are not limited to, renovation of a facility or flood damage to building space used for purposes under the grant.

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

- A) Rental cost. The rental cost of space in a privately-owned building is allowable.
- B) Maintenance and operation. The costs of utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, normal repairs and alterations and the like, not included in rental or other charges for space are allowable.
- C) Rearrangements and alterations. Cost incurred for rearrangement and alteration of facilities or those that increase the value or useful life of the facilities are allowable when approved by the Department.
- D) Subject to the limitations described in subsections (b)(10)(E) through (G), rental costs are allowable if the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of the property leased.
- E) Rental costs under sale and leaseback arrangements are allowable only up to the amount that would have been allowed had the organization continued to own the property.
- F) Rental costs under less-than-arms-length leases are allowable only up to the amount that would have been allowed had title to the property vested in the organization. For this purpose, a less-than-arms-length lease is one under which one party to the lease agreement is able to control or substantially influence the actions of the other. Such leases include, but are not limited to, those between divisions of an organization; between organizations under common control through common officers, directors, or members; and between an organization and a director, trustee, officer, or key employee of the organization or his immediate family either directly or through corporations, trusts, or similar arrangements in which they hold a controlling interest.

G) Rental costs under leases which create an material equity in the leased property are allowable only up to the amount that would be allowed had the organization purchased the property on the date the

ILLINOIS REGISTER

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

- lease agreement was executed (e.g., depreciation or use allowances, maintenance, taxes, insurance but excluding interest expense and other unallowable costs). For this purpose, a material equity in the property exists if the lease is noncancelable or is cancelable only upon the occurrence of some remote contingency and has one or more of the following characteristics:
- i) The organization has the right to purchase the property for a price which, at the beginning of the lease, appears to be substantially less than the projected fair market value at the time it is permitted to purchase the property (commonly called a lease with a bargain purchase option);
- ii) Title to the property passes to the organization at some time during or after the lease period;
- iii) The term of the lease (initial term plus periods covered by bargain renewal options, if any) is equal to 75 per cent or more of the economic life of the leased property; i.e., the period of time the property is expected to be economically usable by one or more users.
- Interest -- expenses -- incorporated -- into -- such agreements -- are -- not -- allowable.

- 11) Central Stores. The cost of maintaining and operating a central stores organization for supplies, equipment, and materials used either directly or indirectly for grant programs is allowable.
- 12) Chief executive expenses. The salaries and expenses of the Office of the Governor of the State of Illinois or the chief executive of a political subdivision are not allowable. In the case of a political subdivision, expenses that are incurred solely for (and are directly and clearly identifiable as benefiting) JTPA purposes are allowable.
- 13) Commencement and convocation costs. Costs incurred for commencements and convocations are allocable to training agreements and are allowable.
- 14) Communications. Communication costs incurred for telephone calls or service, telegraph, teletype service, WATS, and

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

centre, telpak (tie lines), postage, messenger service and similar expenses are allowable.

15) Compensation for personal services.

A) General:--Compensation-for-personal-services-includes all remuneration, paid currently or accrued, for services rendered during the period of performance under the grant, including but not necessarily limited to wages, salaries, and supplementary compensation and benefits. The costs of such compensation are allowable to the extent that the total compensation for individual employees:

i) is reasonable for the services rendered (as defined in audit procedures referred to in Subpart-E); and

ii) follows an appointment made in accordance with local government laws and rules.

B) Payroll:--Amounts-charged-to-grant-programs-for personal services, regardless of whether treated as direct or indirect costs, will be based on payrolls documented and approved in accordance with the accepted practice of the State or local agency. Payrolls must be supported by time and attendance or equivalent records for individual employees.

A) Definition. Compensation for personal services includes all compensation paid currently or accrued by the organization for services of employees rendered during the period of the grant (except as otherwise provided in subsection (b)(15)(G)). It includes, but is not limited to, salaries, wages, director's and executive committee member's fees, incentive awards, fringe benefits, pension plan costs, allowances for off-site pay differentials.

B) Allowability. Except as otherwise specifically provided in this subsection the costs of such compensation are allowable if:

i) Total compensation to individual employees is reasonable (as defined in Section 2630.100(c)(5)) for the services rendered and conforms to the established policy of the organization consistently applied to both departmental and non-departmental activities;

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

and

ii) Charges to grants, whether treated as direct or indirect costs, are determined and supported as required in this subsection.

C) Reasonableness.

i) When the organization's non-departmental activities constitute 50% or more of its total activities, compensation for employees on Department-sponsored work will be considered reasonable if it is consistent with that paid for similar work in the organization's other activities.

ii) When the organization's departmental activities constitute 50% or more of its total activities and in cases where the kind of employees required for the Government activities are not found in the organization's other activities, compensation for employees on Department-sponsored work will be considered reasonable if it is comparable to that paid for similar work in the labor markets in which the organization competes for the kind of employees involved.

D) Special considerations in determining allowability. Certain conditions require special consideration and possible limitations in determining costs under grants where amounts or types of compensation appear unreasonable. Among such conditions are the following:

i) Compensation to members of nonprofit organizations, trustees, directors, associates, officers, or the immediate families thereof. Determination shall be made by the Department when a questioned cost arises whether such compensation is reasonable for the actual personal services rendered rather than a distribution of earnings in excess of costs.

ii) Any change in an organization's compensation policy resulting in a substantial increase in the organization's level of compensation, particularly when it is concurrent with an increase in the ratio of Department grants to

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

other activities of the organization or any change in the treatment of allowability of specific types of compensation due to changes in Department policy.

- E) Unallowable costs. Costs which are unallowable under other subsections shall not be allowable under subsection (b)(15) solely on the basis that they constitute personal compensation.

F) Fringe benefits.

- i) Fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as vacation leave, sick leave, military leave, and the like, are allowable provided such costs are absorbed by all organization activities in proportion to the relative amount of time or effort actually devoted to each activity, and are provided pursuant to a leave system.

- ii) Payment of fringe benefits, in the form of employer contributions or expenses for social security, employee insurance, pension costs compensation insurance, pension plan costs (see subsection (b)(15)(G)), and the like, are allowable organization policies. Such benefits, whether treated as indirect costs or as direct costs, shall be distributed to particular grants and other activities in a manner consistent with the pattern of benefits accruing to the individuals or group of employees whose salaries and wages are chargeable to such grants and other activities.

- iii) A self-insurance fund for unemployment compensation or workers' compensation is allowable to the extent that the fund represents reasonable estimates of the organization's liability for compensation that would have been allowable had insurance been purchased to cover the risks. However, provisions for self-insured liabilities which do not become payable for more than one year after the provision is made shall not exceed the present value of the liability. Where an organization follows a consistent policy of expensing actual payments to or on behalf of,

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

employees or former employees for unemployment compensation or workers' compensation, such payments are allowable in the year of payment with the prior approval of the Department provided they are allocated to all activities of the organization.

- iv) Cost of insurance on the lives of trustees, officers, or other employees holding positions of similar responsibility is allowable only to the extent that the insurance represents additional compensation. The cost of such insurance when the organization is named as beneficiary is unallowable.

G) Pension plan costs.

- i) Costs of the organization's pension plan which are incurred in accordance with the established policies of the organization are allowable provided: such policies meet the test of reasonableness; the methods of cost allocation are not discriminatory; the cost assigned to each fiscal year is determined in accordance with generally accepted accounting principles; the costs assigned to a given fiscal year are funded for all plan participants within six months after the end of that year. However, increases to normal and past service pension costs caused by a delay in funding the actuarial liability beyond 30 days after each quarter of the year to which such costs are assignable are unallowable.

- ii) Pension plan termination insurance premiums paid pursuant to the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1001b et seq. (1990) with no later amendments or editions) are allowable. Late payment charges on such premiums are unallowable.

- iii) Excise taxes on accumulated funding deficiencies and other penalties imposed under the Employee Retirement Income Security Act are unallowable.

- H) Incentive compensation. Incentive compensation to employees based on cost reduction, or efficient performance, suggestion awards, safety awards, etc.,

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

are allowable to the extent that the overall compensation is determined to be reasonable and such costs are paid or accrued pursuant to an agreement entered into in good faith between the organization and the employees before the services are rendered, or pursuant to an established plan followed by the organization so consistently as to imply an agreement to make such payment.

I) Overtime, extra pay shift, and multishift premiums are allowable pursuant to the grantee's personnel policies.

J) Severance pay. See subsection (b)(57).

K) Training and education costs. See subsection (b)(61).

L) Support of salaries and wages.

i) Charges to grants for salaries and wages, whether treated as direct costs or indirect costs, shall be based on documented payrolls approved by a responsible official(s) of the organization. The allocation of expenses for salaries and wages to grants must be supported by time sheets, time and attendance records or personnel activity reports as prescribed in subsection (b)(15)(L)(ii), except when a substitute system has been approved in writing by the Department.

ii) Reports reflecting the distribution of activity of each employee must be maintained for all staff members (professionals and nonprofessionals) whose compensation is charged, in whole or in part, directly to grants. In addition, in order to support the allocation of indirect costs, such reports must also be maintained for other employees whose work involves two or more functions or activities if a distribution of their compensation between such functions or activities is needed in the determination of the organization's indirect cost rate(s) (e.g., an employee engaged part-time in indirect cost activities and part-time in a direct function). Reports maintained by nonprofit organizations to satisfy these requirements must meet the

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

following standards: The reports must reflect an after-the-fact determination of the actual activity of each employee. Budget estimates (i.e., estimates determined before the services are performed) do not qualify as support for charges to grants. Each report must account for the total activity for which employees are compensated and which is required in fulfillment of their obligations to the organization. The reports must be signed by the individual employee and by a responsible supervisory official having first-hand knowledge of the activities performed by the employee stating that the distribution of activity represents a reasonable estimate of the actual work performed by the employee during the periods covered by the reports. The reports must be prepared at least monthly and must coincide with one or more pay periods.

iii) Salaries and wages of employees used in meeting cost sharing or matching requirements on grants must be supported in the same manner as salaries and wages claimed for reimbursement from the Department.

16) Contingency provisions. Contributions to a contingency reserve or any similar provision made for events which cannot be foretold with certainty as to time, intensity, or with any assurance of their happening, are allowable. The term "contingency reserve" excludes self-insurance reserves, pension funds; and reserves for normal severance pay.

17) Contributions. Contributions and donations by the organization to others are allowable.

18) Depreciation and use allowances.

A) Grantees may be compensated for the use of buildings, capital improvements, and equipment through use allowances or depreciation. A combination of the two methods may not be used in connection with a single class of fixed assets.

B) The computation of depreciation or use allowance will be based on acquisition cost. Where actual cost records have not been maintained, or where a recoverable disparity between the actual cost and the

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

current fair market value exists, the current fair market value may be used in this computation. Fair market value can be determined by the grantee if supported by solicited bids for existing similar items. The computation will exclude the costs or any portion of the cost of buildings and equipment donated or borne directly or indirectly by the Federal Government or State of Illinois through charges to grant programs or otherwise irrespective of where title was originally vested or where it presently resides. Additionally, the computation will also exclude the cost of land. Depreciation or a use allowance on facilities in a sustained idle or excess state is not allowable, except when specifically authorized by the awarding--agency Department.

C) Where the depreciation method is followed, authentic property records must be maintained, and any method of calculating depreciation accepted under the Generally Accepted Accounting Principles of the American Institute of Certified Public Accountants (1983) shall be used in compiling depreciation. The method of computing depreciation must be consistently applied for any specific asset or class of assets for all affected programs and must result in equitable charges considering the extent of the use of the assets for the benefit of such programs.

D) In lieu of depreciation, a use allowance for buildings and capital improvements shall be computed at an annual rate not exceeding two percent of acquisition cost. The use allowance for equipment (excluding items properly capitalized or building cost) will be computed at an annual rate not exceeding six and two-thirds percent of acquisition cost of usable equipment. (Note: Rates specified are effective as of start of the grantee's next fiscal year (5/86+).)

E) No depreciation or use charge may be allowed on any assets that would be considered as fully depreciated, provided, however, that reasonable use charges (i.e., not exceeding six and two-thirds percent of acquisition cost for equipment, and not exceeding two percent of cost for buildings) may be negotiated for any such assets if warranted after taking into consideration the cost of the facility or item involved, the estimated useful life remaining at time

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

of negotiation, the effect of any increased maintenance charges or decreased efficiency due to age, and any other factors pertinent to the utilization of the facility or item for its original purpose. (Note: Rates specified are effective as of the start of the grantee's next fiscal year (5/86+).)

19) Disbursing services. The cost of disbursing grant program funds by the Treasurer or other designated officer is allowable. Disbursing services cover the processing of checks or warrants, from preparation to redemption, including the necessary records or accountability and reconciliation of such records with related cash accounts.

20) DonationsA) Services received.

i) Donated or volunteer services may be furnished to an organization by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services is not reimbursable either as a direct or indirect cost.

ii) The value of donated services utilized in the performance of a direct cost activity shall be considered in the determination of the organization's indirect cost rate(s) and, accordingly, shall be allocated a proportionate share of applicable indirect costs when the following circumstances exist: the aggregate value of the services is material; the services are supported by 15% or more of the indirect costs incurred by the organization; and the direct cost activity is not pursued primarily for the benefit of the grant.

iii) In those instances where there is no basis for determining the fair market value of the services rendered, the recipient and the Department shall negotiate an appropriate allocation of indirect cost to the services.

iv) Where donated services directly benefit a project supported by a grant agreement, the indirect costs allocated to manage the services will be considered as a part of the total costs of the project. Such indirect costs may be

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

reimbursed under the grant agreement or used to meet cost sharing or matching requirements.

vi) The value of the donated services may be used to meet cost sharing or matching requirements. Where donated services are treated as indirect costs, indirect cost rates will separate the value of the donations so that reimbursement will not be made.

vi) Fair market value of donated services shall be computed as follows: Rates for volunteers shall be consistent with those regular rates paid for similar work in other activities for the organization. In cases where the kinds of skills involved are not found in the other activities of the organization, the rates used shall be consistent with those paid for similar work in the labor market in which the organization competes for such skills. When an employer donates the services of an employee, those services shall be valued at the employee's regular rate of pay (exclusive of fringe benefits and indirect costs) provided the services are in the same skill for which the employee is normally paid. If the services are not in the same skill for which the employee is normally paid, fair market value shall be computed in accordance with this subsection.

B) Goods and space.

i) Expendable donated goods, that is, expendable personal property and/or supplies, and donated use of space may be furnished to an organization. The value of the goods and space is not reimbursable either as a direct or indirect cost. Personal property is property belonging to the organization.

ii) The value of the donations may be used to meet cost sharing or matching share requirements. The value of the donations shall be determined in accordance with subsection (b)(20)(A)(iii). Where donations are treated as indirect costs, indirect cost pools shall provide for separation of the value of the donations so reimbursement shall not be made.

ILLINOIS REGISTER

20374

90

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

Employee-fringe-benefits:

13) Employee-fringe-benefits:

A) Employee-benefits-in-the-form-of-regular-compensation paid--to--employees--during--periods--of--authorized absences--from-the-job; such-as-for-annual-leave,-sick leave,-court-leave,-military-leave,-and-the-like-are allowable-if-they-are:

i) provided-pursuant-to-a-leave-system,-and

ii) the-cost-thereof-is-equitably-allocated-to-all related-activities,-including-grant-programs;

B) Employee---benefits---in---the---form---of---employer contribution-or-expenses-for-PICA,-employees'-life and-health-insurance-plans,-unemployment-insurance coverage,-workers'-compensation-insurance,-pension plans,-severance-pay,-and-the-like;-provided-that such-benefits-are-granted-under-plans-and-distributed equitable-to-grant-programs-and-to-other-activities;

21) Employee morale, health, and welfare costs. The costs of health or first-aid clinics and/or infirmaries, recreational facilities, employee's counseling services, employee information publications, and any related expenses incurred in accordance with local policy, are allowable. Income generated from any of these activities will be offset against expenses.

22) Entertainment costs. Costs of amusement, diversion, social activities, ceremonies, and costs relating thereto, such as meals, lodging, rentals, transportation, and gratuities are unallowable.

23) Equipment and other capital expenditures.

A) As used in this subsection, the following terms have the meanings set forth below:

i) "Equipment" means an article of nonexpendable tangible personal property having a useful life of more than one year and an acquisition cost of \$300 or more per unit. An organization may use its own definition provided that it includes all nonexpendable tangible personal property as defined herein.

ii) "Acquisition cost" means the net invoice unit price of an item of equipment, including the

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Ancillary charges, such as taxes, duty, protective intramit insurance, freight, and installation, shall be included in or excluded from acquisition cost in accordance with the organization's regular written accounting practices.

iii) "Special purpose equipment" means equipment which is usable only for research, medical, scientific, or technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers.

iv) "General purpose equipment" means equipment which is usable for other than research, medical, scientific, or technical activities, whether special modifications are needed to make them suitable for a particular purpose. Examples of general purpose equipment include office equipment and furnishings, air conditioning equipment, reproduction and printing equipment, motor vehicles, and automatic data processing equipment.

B) Allowability

i) Capital expenditures for general purpose equipment are unallowable as a direct cost except with the prior approval of the Department.

ii) Capital expenditures for special purpose equipment are unallowable as direct costs except with the prior approval of the Department.

C) Capital expenditures for land or buildings are unallowable as a direct cost except with the prior approval of the Department.

D) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior approval of the Department.

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

E) Equipment and other capital expenditures are unallowable as indirect costs. However, see subsection (b)(18) for allowability of use allowances or depreciation on buildings, capital improvements, and equipment. Also, see subsections (b)(10)(A) and (D) through (G) for allowability of rental costs for land, buildings, and equipment.

24) Exhibits. Cost of exhibits relating to grantee services are allowable to the extent that grant program information is incorporated.

25) Fines and penalties. Costs of fines and penalties resulting from violations of, or failure of the organization to comply with, Federal, State, and local laws and regulations are unallowable except when incurred as a result of compliance with specific provisions of a grant agreement or instructions in writing from the Department.

26) Idle facilities and idle capacity.

A) As used in this subsection the following terms have the meanings set forth below:

i) "Facilities" means land and buildings or any portion thereof, equipment individually or collectively or any other tangible capital asset, wherever located, and whether owned or leased by the organization.

ii) "Idle facilities" means completely unused facilities that are excess to the organization's current needs.

iii) "Idle capacity" means the unused capacity of partially used facilities. It is the difference between that capacity that could be utilized under 100 per cent operating time on a one-shift basis less operating interruptions resulting from time lost for repairs, setups, unsatisfactory materials, and other normal delays, and the extent to which the facility was actually used to meet demands during the accounting period. A multishift basis may be used if it can be shown that this amount of usage could normally be expected for the type of facility involved.

iv) "Costs of idle facilities or idle capacity"

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

means costs such as maintenance repair, housing rent, and other related costs: e.g., property taxes, insurance, and depreciation or use allowances.

B) The costs of idle facilities are unallowable except to the extent that:

i) The facilities are necessary to meet fluctuations in workload; or

ii) Although not necessary to meet fluctuations in workload, the facilities were necessary when acquired and are now idle because of changes in program requirements, efforts to achieve more economical operations, reorganization, termination, or other causes which could not have been reasonably foreseen. Under the exception stated in this subsection, costs of idle facilities are allowable for a period of time, not to exceed two months, depending upon the documented initiative taken to use, lease or dispose of such facilities.

C) The costs of idle capacity are normal costs of doing business and are a factor in the normal fluctuation of usage rates or indirect cost rates from period to period. Such costs are allowable, provided the capacity is reasonably anticipated to be necessary or was originally reasonable and is subject to reduction or elimination by subletting, renting, or sale, in accordance with sound business, economics, or security practices. Widespread idle capacity throughout an entire facility or among a group of assets having substantially the same function may be idle facilities.

27) Independent research and development. Costs for independent research and development are allowable only with prior written approval of the Department.

28) Insurance and indemnification.

A) Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, Federal or State Government property is allowable.

B) Contributions to a reserve for a self-insurance program are allowable to the extent that the type of

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

coverage, and the rates and premiums would have been allowed had insurance been purchased to cover the risks.

C) Actual losses which could have been covered by allowable insurance (through an approved self-insurance program approved by the appropriate legislative body or otherwise) are allowable. Costs incurred because of losses not covered under nominal deductible insurance coverage and minor losses (under \$100 in cost) not covered by insurance, such as spoilage, breakage, and disappearance of small hand tools which occur, are allowable.

A) Insurance includes insurance which the organization is required by law to carry, or which is approved by the Department, under the terms of a grant and any other insurance which the organization maintains in connection with the general conduct of its operations. This subsection does not apply to insurance which represents fringe benefits for employees.

i) Costs of insurance required by law or approved by the Department, and maintained, pursuant to a grant are allowable.

ii) Costs of other insurance maintained by the organization in connection with the general conduct of its operations are allowable subject to the following limitations: Types and extent of coverage shall be in accordance with sound business practice, and the rates and premiums shall be reasonable under the circumstances. Costs allowed for business interruption or other similar insurance shall be limited to exclude coverage of management fees. Costs of insurance or of any provisions for a reserve covering the risk of loss or damage to Department property are allowable to the extent that the organization is liable for such loss or damage. Provisions for a reserve under a self-insurance program are allowable to the extent that types of coverage, extent of coverage, rates and premiums would have been allowed had insurance been purchased to cover the risks. However, provision for known or reasonable estimated self-insured liabilities, which do not become payable for more than one

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

NOTICE OF ADOPTED AMENDMENTS

year after the provision is made, shall not exceed the present value of the liability. Cost of insurance on the lives of trustees, officers, or other employees holding positions of similar responsibilities are allowable only to the extent that the insurance represents additional compensation (see subsection (b)(15)). The cost of such insurance when the organization is identified as the beneficiary is allowable.

iii) Actual losses which could have been covered by insurance (through the purchase of insurance or a self-insurance program) are allowable unless expressly provided for in a grant, except: costs incurred because of losses not covered under nominal deductible insurance coverage provided in keeping with sound business practice are allowable, and minor losses not covered by insurance, such as spoilage and breakage, which occur in the ordinary course of operations, are allowable.

B) Indemnification includes securing the organization against liabilities to third persons and any loss or damage not compensated by insurance or otherwise. The Department is obligated to indemnify the organization only to the extent expressly provided in a grant.

29) Interest and other financial costs. Interest on borrowings (however represented), bond discounts, cost of financing and refinancing operations, and legal and professional fees paid in connection therewith, are not allowable.

30) Labor relations costs. Costs incurred in maintaining satisfactory relations between the institution and its employer, including costs of labor management committees, employees' publications, and other related activities, are allowable.

31) Legal expenses. The cost of legal expenses required in the administration of grant programs is allowable. Legal services furnished by the chief legal officer or staff of a State or local government, grantee, or subgrantee solely for the purpose of discharging general responsibilities as a legal officer are allowable. Legal expenses for the prosecution of claims against the Federal Government are allowable.

32) Legislative expenses. Salaries and other expenses of the State legislature or similar local governmental bodies such as county supervisor, city councils, school boards, etc., whether incurred for purpose of legislation or executive direction, are not allowable.

33) Losses on other awards. Any excess of costs over income on any award is allowable as a cost of any other award. This includes, but is not limited to, the organization's contributed portion by reason of cost sharing agreements or any underrecoveries through negotiation of lump sums for, or ceilings on, indirect costs.

34) Maintenance and Repair. Costs incurred for necessary maintenance, repair, or upkeep of property which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable.

35) Management studies. The cost of management studies intended to improve the effectiveness and efficiency of grant management for ongoing programs is allowable. Cost of studies performed by agencies, committees, and other organizations other than the grantee department or outside consultations are allowable.

36) Materials and supplies. The cost of materials and supplies necessary to carry out the grant programs is allowable. Purchases made specifically for the grant program should be charged thereto at their actual prices after deducting all cash discounts, trade discounts, rebates, and allowances received by the grantee. Withdrawals from general stores of stockrooms should be charged at cost using any method of pricing accepted under the Generally Accepted Accounting Principles of the American Institute of Certified Public Accountants (1983). Incoming transportation charges are a part of material cost.

37) Meetings, conferences.

A) Costs associated with the conduct of meetings, and conferences, such as the cost of renting facilities, meals, speakers' fees, and related costs are allowable.

B) To the extent these costs are identifiable with a particular cost objective, they should be charged to that objective. These costs are allowable provided they meet the general tests of allowability as

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

provided in Section 2630.110.

- C) Costs of meetings and conferences held to conduct the general administration of the organization are allowable.

38) Memberships, subscriptions and professional activities. The cost of membership in civic, business, technical, professional, and similar organizations is allowable. The cost of books, and subscriptions to civic, business, technical, professional, and like organization periodicals is allowable. Costs of attendance at meetings and conferences are allowable.

39) Motor pools. The costs of a service organization which provides vehicles to user grantee agencies and/or provides vehicle maintenance, inspection and repair services are allowable.

40) On-the-job training. On-the-job training (OJT) costs include salaries, wages, fringe benefits, and related costs of individuals placed in OJT programs. JTPA reimbursement limitations for costs are specified in Section 141(g) of the Act. Both grantee and employer support of such individuals are allowable during the period of OJT status only. Once an individual leaves OJT status, related costs are unallowable, except where grantee follow-up costs are incurred.

41) Organization costs. Expenditures, such as incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselors, whether or not employees of the organization, in connection with establishment or reorganization of an organization, are unallowable except with prior approval of the Department.

42) Payroll preparation. The cost of preparing payrolls and maintaining necessary related wage records is allowable.

43) Personnel administration. Costs for the recruitment examination, certification, classification, training, establishment of pay standards, and related activities for grant programs are allowable.

44) Plant security costs. Necessary expenses incurred to comply with Government security requirements or for facilities protection, including wages, uniforms and equipment or personnel are allowable.

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

45) Preadward Preadgreement costs. Costs-incurred prior-to-the effective-date-of-the-grant-or-contract-are-allowable. Preadward costs are those incurred prior to the effective date of a grant directly pursuant to the negotiation and in anticipation of the grant where such costs are necessary to comply with the proposed delivery schedule or period of performance. Such costs are allowable only to the extent that they would have been allowable if incurred after the effective date of a grant and only with the written approval of the Department.

46) Printing and reproduction. Costs for printing and reproduction services including, but not limited to forms, reports, manuals, and informational literature, are allowable. Publication costs of reports or other media relating wholly or in part to grant program accomplishments or results are allowable.

47) Procurement services. The cost of procurement services, including solicitation of bids, preparation and award of contracts, and all phases of contract administration in providing, or displaying of goods, facilities and services for grant programs, is allowable.

48) Professional services costs. Cost-of-professional-services-is-defined-by-the-grantee-rendered-by-individuals-or-organizations-not-a-part-of-the-grantee-department-is-allowable.

A) Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill and who are not officers or employees of the organization, are allowable, subject to subsections (b)(48)(B),(C) and (D) when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the Department.

B) In determining the allowability of costs in a particular case, no single factor or any special combination of factors is necessarily determinative. However, the following factors are relevant:

i) The nature and scope of the service rendered in relation to the service required.

ii) The necessity of contracting for the service, considering the organization's capability in the particular area.

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

NOTICE OF ADOPTED AMENDMENTS

iii) The past pattern of such costs, particularly in the years prior to Department grants.

iv) The impact of Department grants on the organization's business (i.e., what new problems have arisen).

v) Whether the proportion of Department work to the organization's total business is such as to influence the organization in favor of incurring the cost, particularly where the services rendered are not of a continuing nature and have little relationship to work under Department grants and contracts.

vi) Whether the service can be performed more economically by direct employment rather than contracting.

vii) The qualifications of the individual or concern rendering the service and the customary fees charged, especially on non-Department grants.

viii) Adequacy of the contractual agreement for the service (e.g., description of the service, estimate of time required, rate of compensation, and termination provisions).

C) In addition to the factors in subsection (b)(48)(B), retainer fees to be allowable must be supported by documented evidence of bona fide services available or rendered.

D) Cost of legal, accounting, and consulting services, and related costs incurred in connection with defense of antitrust suits, and the prosecution of claims against the Department, are unallowable. Costs of legal, accounting and consulting services, and related costs, incurred in connection with patent infringement litigation, organization and reorganization, are unallowable unless provided for in the grant agreement.

49) Profits and losses on disposition of depreciable property or other capital assets.

A) Gains and losses on sale, retirement, or other disposition of depreciable property shall be included in the year in which they occur as credits or charges

to cost grouping(s) in which the depreciation applicable to such property was included. The amount of the gain or loss to be included as a credit or charge to the appropriate cost grouping(s) shall be the difference between the amount realized on the property and the undepreciated basis of the property.

Gains and losses on the disposition of depreciable property shall not be recognized as a separate credit or charge under the following conditions:

i) The gain or loss is processed through a depreciation reserve account and is reflected in the depreciation allowable under subsection (b)(18).

ii) The property is given in exchange as part of purchase price of a similar item and the gain or loss is taken into account in determining the depreciation cost basis of the new item.

iii) A loss results from the failure to maintain permissible insurance, except as otherwise provided in subsection (b)(28)(A)(iii).

iv) Compensation for the use of the property was provided through use allowances in lieu of depreciation in accordance with subsection (b)(18).

C) Gains and losses arising from mass or extraordinary sales, retirements, or other dispositions shall be considered on a case-by-case basis.

D) Gains or losses of any nature arising from the sale or exchange of property other than the property covered in subsection (b)(49)(A) shall be excluded in computing grant costs.

50) Program income. Program income constitutes revenue generated by the grantee agency as a direct result of grant program activities. Such income shall be either returned to the State or retained by the grantee to enable further program expenditures. The State-awarding-agency Department will instruct each grantee on which method shall apply either in the grant agreement or in subsequent amendments.

51) Proposal costs. Costs of preparing proposals on potential Federal and/or State grants are allowable.

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

52) Public information service costs. Public information service costs are allowable and include the cost associated with pamphlets, news releases, and other forms of information services. Such costs are normally incurred to:

- A) inform or instruct individuals, groups, or the general public;
- B) interest individuals or groups in participating in a service program of the organization;
- C) disseminate the results of sponsored and nonsponsored activities.

53) Rearrangement and alteration costs. Costs incurred for ordinary or normal rearrangement and alteration of facilities are allowable. Special arrangement and alteration costs incurred specifically for the project are allowable with the prior approval of the Department.

54) Reconversion costs. Costs incurred in the restoration or rehabilitation of the organization's facilities to approximately the same condition existing immediately prior to commencement of Department grants, fair wear and tear excepted, are allowable, with the prior approval of the Department.

55) Recruiting costs. The following recruiting costs are allowable: cost of "help wanted" advertising, operating costs of an employment office, costs of operating an educational testing program, and travel expenses including food and lodging of employees while engaged in recruiting personnel.

56) Royalties and other costs for use of patents and copyrights.

A) Royalties on a patent or copyright or amortization of the cost of acquiring by purchase a copyright, patent, or rights thereto, necessary for the proper performance of the grant are allowable with prior approval of the Department unless:

- i) The Department has a license or the right to free use of the patent or copyright.
- ii) The patent or copyright has been adjudicated or administratively determined to be invalid.

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

- iii) The patent or copyright is unenforceable.
- iv) The patent or copyright is expired.

B) Special care shall be exercised in determining reasonableness where the royalties may have been arrived at as a result of less than arm's length bargaining; e.g.:

- i) Royalties paid to persons, including corporations, affiliated with the organization.
- ii) Royalties paid to unaffiliated parties, including corporations, under an agreement entered into in contemplation that a Government grant would be made.
- iii) Royalties paid under an agreement entered into after a grant is made to an organization.

C) In any case involving a patent or copyright formerly owned by the organization, the amount of royalty allowed should not exceed the cost which would have been allowed had the organization retained title thereto.

57) Severance pay. Severance pay, also commonly referred to as dismissal wages, is a payment in addition to regular salaries and wages, by organizations to workers whose employment is being terminated. Costs of severance pay are allowable only to the extent that in each case, it is required by law, or by the organization's written internal policy as approved by its board of directors.

58) Specialized service facilities.

A) The costs of services provided by highly complex or specialized facilities operated by the organization, such as electronic computers, are allowable provided the charges for the services meet the conditions of either subsections (b)(58)(B) or (C) and, in addition, take into account any items of income or grant financing that qualify as credits.

B) The costs of such services, when material, must be charged directly to applicable grants based on actual usage of the services on the basis of a schedule of rates or established methodology that

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

- i) does not discriminate against grant supported activities of the organization, including usage by the organization for internal purpose, and
- ii) is designed to recover only the aggregate costs of the services. The costs of each service shall consist normally of both its direct costs and its allocable share of all indirect costs. However, advance agreements made by the organization with other funding sources are considered important in evaluating special situations.

- C) Where the costs incurred for a service are not material, they may be allocated as indirect costs.

59) Taxes - of - payments - in - lieu - of - taxes - which - the - grantee - agency - is - legally - required - to - pay - are - allowable -

- A) In general, taxes which the organization is required to pay and which are paid or accrued in accordance with generally accepted accounting principles, and payments made to local governments in lieu of taxes which are commensurate with the local government services received are allowable, except for

- i) taxes from which exemptions are available to the organization directly or which are available to the organization based on an exemption afforded the Government, and in the latter case, when the Department makes available the necessary exemption certificates,

- ii) special assessments on land which represent capital improvements, or

- iii) federal income taxes.

- B) Any refund of taxes, and any payment to the organization of interest thereon, which were allowed as grant costs, will be credited either as a cost reduction or cash refund, as appropriate, to the Department.

60) Termination costs. Termination of grants generally give rise to the incurrence of costs, or the need for special treatment of costs, which would not have arisen had the grant not been terminated. All such costs, including any costs after termination, shall be negotiated with the Department on a case by case basis, using standards found

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

In Section 2630.110.

- 61) Training and education costs. The cost of in-service training, customarily provided for employee development, which directly or indirectly benefits grant programs is allowable. Out-of-service training involving periods of time greater than one month is allowable. Costs incurred for the specific purpose of attaining a degree are unallowable.

- A) Costs of preparation and maintenance of a program of instruction, including but not limited to on-the-job, classroom, and apprenticeship training designed to increase the vocational effectiveness of employees, including training materials, textbooks, salaries or wages of trainees (excluding any additional compensation, or any overtime compensation to trainees which arise therefrom), and

- i) salaries of the director of training and staff when the training program is conducted by the organization; or

- ii) tuition and fees, when the training is in an institution not operated by the organization, are allowable.

- B) Costs of part-time education, at an undergraduate or postgraduate college level, including that provided at the organization's own facilities, are allowable only when the course or degree pursued is relative to the field in which the employee is now working and are limited to:

- i) Training materials,

- ii) Textbooks,

- iii) Fees charged by the educational institution,

- iv) Tuition charged by the educational institutional, or in lieu of tuition, instructors' salaries and the related share of indirect costs of the educational institution to the extent that the sum thereof is not in excess of the tuition which would have been paid to the participating educational institution,

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

NOTICE OF ADOPTED AMENDMENTS

v) Salaries and related costs of instructors who are employees of the organization, and

vi) Straight-time compensation of each employee for time spent attending classes during working hours not in excess of 158 hours per year and only to the extent that circumstances do not permit the operation of classroom or attendance at classes after regular working hours.

C) Costs of attendance of up to 4 weeks per employee per year at a specialized program specifically designed to enhance the effectiveness of executives or managers or to prepare employees for such positions are allowable. Such costs include enrollment fees, training materials, textbooks and related charges, employees' salaries, and travel. Costs allowable under this subsection do not include those for courses that are part of a degree-oriented curriculum, which are allowable only to the extent set forth in subsection (b)(61)(B).

D) Maintenance expense, and normal depreciation or rental, on facilities owned or leased by the organization for training purposes are allowable to the extent set forth in subsections (b)(10) and (18).

E) Contributions or donations to educational or training institutions, including the donation of facilities or other properties, and scholarships or fellowships, are allowable.

F) Training and education costs in excess of those otherwise allowable under subsections (b)(61)(B) and (C) shall be allowed if granted prior approval of the Department. To be considered for approval, the organization must demonstrate that such costs are consistently incurred pursuant to an established training and education program, and that the course or degree pursued is relative to the field in which the employee is now working.

62) Transportation. Costs incurred for freight, cartage, express, postage and other transportation costs relating either to goods purchased, delivered, or moved from one location to another are allowable.

63) Travel costs.

A) Travel costs are allowable for the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business incident to grant programs of the organization. Travel costs are allowable subject to subsections (b)(63)(B) through (E), when they are directly attributable to specific work under an award or are incurred in the normal course of administration of the organization. Travel status is defined by the organization's own internal personnel policies.

B) Such costs shall may be charged on an actual basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip, and results in charges consistent with those normally allowed by the organization in its regular operations in like circumstances in non-State supported activities of the subgrantee.

C) The difference in cost between first-class air accommodations and less than first-class air accommodations is allowable except when less than first-class air accommodations are not reasonably available to meet necessary mission requirements, such as where less than first-class accommodations would

i) require circuitous routing,

ii) require travel between 7 PM and 6 AM or on weekends or holidays,

iii) greatly increase the duration of the flight (i.e., travel which exceeds normal travel time by three hours or longer),

iv) result in additional costs which would offset the transportation savings, or

v) offer accommodations which are contrary to those prescribed by the traveler's physician.

D) Necessary and reasonable costs of personnel movements of a special or mass nature are allowable, subject to allocation on the basis of work or time period benefited whichever is appropriate. Advance agreements made by the organization with other

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

funding sources are considered important in evaluating special situations.

E)

Direct charges for foreign travel costs are allowable only when the travel has received prior approval of the Department. Each separate foreign trip must be approved. For purposes of this provision, foreign travel is defined as any travel outside of Canada, the United States and its territories and possessions. However, for an organization located in foreign countries, the term "foreign travel" means travel outside that country.

(Source: Amended at 14 Ill. Reg. 20349, effective December 7, 1990.)

DEPARTMENT OF CORRECTIONS

NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: COUNTY JAIL STANDARDS
- 2) Code Citation: 20 Ill. Adm. Code 701
- 3) Section Numbers: Adopted Action:
701.70 Amend
701.270 Amend
- 4) Statutory Authority: Implementing and authorized by Sections 3-15-2 of the Unified Code of Corrections (Ill. Rev. Stat. 1989, ch. 38, par. 1003-15-2).
- 5) Effective Date of Amendments: January 1, 1991
- 6) Does this rulemaking contain an automatic repeal date? Yes
X No
- 7) Does this amendment contain incorporations by reference? No.
- 8) Date Filed in Agency's Principal Office: December 7, 1990
- 9) Notice of Proposal Published in Illinois Register:
June 22, 1990 14 Ill. Reg. 9684
(issue date)
- 10) Has JCAR issued a Statement of Objections to these rules? No.
- 11) Difference(s) between proposal and final version: The statutory citations in the Authority Note and Section 701.270 have been updated.
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? No agreements were necessary.
- 13) Will this amendment replace an emergency rule currently in effect? No,
- 14) Are there any amendments pending on this Part? No.
- 15) Summary and Purpose of Amendments: These rules are being amended to reorganize and clarify provisions for the direct supervision option with regard to separation of inmates consistent with Ill. Stat. 1989, ch. 75, par. 111 and to include statutory changes contained in Public Act 86-1003, effective January 1, 1990, with regard to supervision of minors.

DEPARTMENT OF CORRECTIONS
NOTICE OF ADOPTED AMENDMENTS

- 16) Information and questions regarding this adopted amendment shall be directed to:

Name: William H. Craine, Ph.D., Deputy Director
Department of Corrections
Address: 1301 Concordia Court
P. O. Box 19277
Springfield, Illinois 62794-9277
Telephone: 217/522-2666

The full text of the Adopted Amendments begins on the next page:

DEPARTMENT OF CORRECTIONS
NOTICE OF ADOPTED AMENDMENTSTITLE 20: CORRECTIONS, CRIMINAL JUSTICE, AND LAW ENFORCEMENT
CHAPTER I: DEPARTMENT OF CORRECTIONS
SUBCHAPTER f: COUNTY STANDARDSPART 701
COUNTY JAIL STANDARDS

Section	
701.5	Definitions
701.10	Administration, Minimum Standards
701.20	Personnel
701.30	Records
701.40	Admission Procedures
701.50	Orientation
701.60	Release Procedures
701.70	Classification, Separation, Segregation
701.80	Housing
701.90	Medical and Health Care
701.100	Clothing, Personal Hygiene, Grooming
701.110	Food Services
701.120	Sanitation
701.130	Supervision
701.140	Security
701.150	Safety
701.160	Discipline
701.170	Employment of Detainees
701.180	Mail Procedures
701.190	Telephone
701.200	Visiting
701.210	Social Service Programs
701.220	Education
701.230	Library
701.240	Religious Services
701.250	Commissary
701.260	Recreation and Leisure Time
701.270	Juvenile Detention

AUTHORITY: Implementing and authorized by Section 3-15-2 of the Unified Code of Corrections (Ill. Rev. Stat. 1989, ch. 38, par. 1003-15-2).

SOURCE: Emergency rule adopted November 7, 1974; amended at 4 Ill. Reg. 28, p. 186, effective July 1, 1980; codified at 8 Ill. Reg. 14408; amended at 12 Ill. Reg. 12274, effective October 1, 1988; amended at 13 Ill. Reg. 16739, effective November 1, 1989; amended at 14 Ill. Reg. 20392, effective January 1, 1991.

NOTE: Capitalization denotes statutory language.

DEPARTMENT OF CORRECTIONS

DEPARTMENT OF CORRECTIONS

NOTICE OF ADOPTED AMENDMENTS

NOTICE OF ADOPTED AMENDMENTS

Section 701.70 Classification, Separation, Segregation

a) Introduction

- 1) Minimum segregation is required by law. Jail administrators are responsible for the safekeeping of many different types of persons in a wide range of categories, (i.e., legal, mental, and physical, and separating them for administrative purposes).
- 2) A good classification program is contingent upon obtaining essential information on which to base an appraisal which will help reduce many security problems and provide safety for staff and detainees. Proper decisions avoid the often dangerous consequence of indiscriminate housing. Classification can be uncomplicated or it can be a very complex process depending upon the size of the jail, physical facilities, and staff. Four fundamental conditions must be met:

- A) Security of the jail;
- B) Safety and welfare of the detainees;
- C) Protection of the staff and community; and
- D) Effective use of the jail to fulfill its potential as an instrument of correction and behavior modification for those confined.

b) Minimum Standards

1) Classification Information

Each facility shall have a classification plan that specifies criteria and procedures for determining and changing the status of an inmate. To determine each detainee's degree of security, housing and programs, the following items of information, to the extent available, shall be considered among other matters:

- A) Sex.
- B) Age.
- C) Offense.
- D) Pretrial, awaiting sentence, sentenced.

- E) Past criminal history, including known prior institutional history.

- F) Probation/parole status.

- G) Medical condition and treatment needs.

- H) Mental/emotional condition and needs.

- I) Mental health problems.

- J) Homosexuality.

- K) Academic and vocational needs.

- L) Special services and program needs.

- M) Detainee's attitudes regarding himself and his future.

- N) Gang activity.

2) -- Separation by Sex

Female detainees shall be confined in an area separated from physical and visual contact with male detainees.

3 2) Separation by Category

A) Separation by Sex

Female detainees shall be confined in an area separated from physical and visual contact with male detainees.

A B) Witnesses

Persons being detained as witnesses shall be separated from detainees charged with an offense.

B C) Non-criminal

Non-criminal offenders such as traffic violators, nonsupport cases, and persons charged with civil contempt shall be kept separated from persons charged with criminal offenses.

AGENCY NOTE: Separate housing is strongly recommended for misdemeanants and felons, except where

DEPARTMENT OF CORRECTIONS

NOTICE OF ADOPTED AMENDMENTS

the prior history (see subsection (b)(1)(e)) warrants similar housing.

C D) Sentenced Offender

Sentenced offenders shall be segregated from unsentenced offenders.

D E) Homosexuals

Known homosexuals shall be housed separately.

E F) Mentally or Emotionally Disturbed or Retarded

i) The mentally or emotionally disturbed or retarded shall be housed or tiered separately and maintained under constant supervision.

ii) Suspected disturbed or retarded persons shall be immediately examined by a physician, or other competent person, and action taken to transfer them to an appropriate facility.

F) ---Classification-Review

Review of the committed person's classification shall be conducted periodically, but at least every 60 days.

4 3) Direct Supervision Option

Where jail design and policies and procedures of jail management meet the requirement of direct staff supervision of inmates within housing areas, classification and prisoner housing assignments may alternatively be based upon prisoner behavior, rather than mandatory separation by classification category, with the following stipulations:

A) Jail staffing must provide for a correctional officer within each housing area on a twenty-four hour basis. This correctional officer shall be in direct visual and oral contact with prisoners, without separation by security walls or other barriers.

B) Exercise of this option does not waive the requirements of subsection (b)(1) which require a classification plan taking into account its designated considerations.

DEPARTMENT OF CORRECTIONS

NOTICE OF ADOPTED AMENDMENTS

C) Exercise of this option does not waive the any requirements of subsection (b)(2), Separation by Sex, and under subsection (b)(3), Separation by Category, except the requirements of subsections (A), (D) and (E) subsection (C).

4) Classification Review

Review of the committed person's classification shall be conducted periodically, but at least every 60 days.

(Source: Amended at 14 Ill. Reg. 20392, effective January 1, 1991)

Section 701.270 Juvenile Detention

a) Introduction

Sections 5-3 and 5-7 of the Juvenile Court Act of 1987 (Ill. Rev. Stat. 1987 and 1988 Supp. 1989, ch. 37, pars. 805-3 and 805-7) state:

- 1) "DELINQUENT MINOR" MEANS ANY MINOR WHO PRIOR TO HIS 17TH BIRTHDAY HAS VIOLATED OR ATTEMPTED TO VIOLATE, REGARDLESS OF WHERE THE ACT OCCURRED, ANY FEDERAL OR STATE LAW OR MUNICIPAL ORDINANCE.
 - 2) "DETENTION" MEANS THE TEMPORARY CARE OF A MINOR ALLEGED OR ADJUDICATED AS A PERSON DESCRIBED IN SUBSECTION (a)(1) OF THIS SECTION WHO REQUIRES SECURE CUSTODY FOR HIS OR HER OWN OR THE COMMUNITY'S PROTECTION IN A FACILITY DESIGNED TO PHYSICALLY RESTRICT HIS OR HER MOVEMENTS, PENDING DISPOSITION BY THE COURT FOR PLACEMENT OR COMMITMENT. DESIGN FEATURES WHICH PHYSICALLY RESTRICT MOVEMENT INCLUDE, BUT ARE NOT LIMITED TO, LOCKED ROOMS AND THE SECURE HANDCUFFING OF A MINOR TO A RAIL OR OTHER STATIONARY OBJECT.
 - 3) "JUVENILE DETENTION HOME" MEANS A PUBLIC FACILITY WITH SPECIALLY TRAINED STAFF THAT CONFORMS TO THE COUNTY JUVENILE DETENTION STANDARDS (20 Ill. Adm. Code 702).
 - 4) NO MINOR SHALL BE DETAINED IN A COUNTY JAIL OR MUNICIPAL LOCKUP FOR MORE THAN SIX HOURS.
- A) THE PERIOD OF DETENTION IS DEEMED TO HAVE BEGUN ONCE THE MINOR HAS BEEN PLACED IN A

DEPARTMENT OF CORRECTIONS

DEPARTMENT OF CORRECTIONS

NOTICE OF ADOPTED AMENDMENTS

NOTICE OF ADOPTED AMENDMENTS

LOCKED ROOM OR CELL OR HANDCUFFED TO A STATIONARY OBJECT IN A BUILDING HOUSING A COUNTY JAIL OR MUNICIPAL LOCKUP. TIME SPENT TRANSPORTING A MINOR IS NOT CONSIDERED TO BE TIME IN DETENTION OR SECURE CUSTODY.

B) ANY MINOR SO CONFINED SHALL BE UNDER CONTINUOUS PERIODIC SUPERVISION AND SHALL NOT BE PERMITTED TO COME INTO OR REMAIN IN CONTACT WITH ADULTS IN CUSTODY IN THE BUILDING.

C) UPON PLACEMENT IN SECURE CUSTODY IN A JAIL OR LOCKUP, THE MINOR SHALL BE INFORMED OF THE PURPOSE OF THE DETENTION, THE TIME IT IS EXPECTED TO LAST AND THE FACT THAT IT CANNOT EXCEED SIX HOURS.

D) A LOG SHALL BE KEPT THAT SHOWS THE OFFENSE WHICH IS THE BASIS FOR THE DETENTION, THE REASONS AND CIRCUMSTANCES FOR THE DECISION TO DETAIN AND THE LENGTH OF TIME THE MINOR WAS IN DETENTION.

E) VIOLATION OF THE 6-HOUR TIME LIMIT ON DETENTION IN A COUNTY JAIL OR MUNICIPAL LOCKUP SHALL NOT, IN AND OF ITSELF, RENDER INADMISSIBLE EVIDENCE OBTAINED AS A RESULT OF THE VIOLATION OF THIS 6-HOUR TIME LIMIT.

F) NO MINOR UNDER 16 YEARS OF AGE MAY BE CONFINED IN A JAIL OR PLACE ORDINARILY USED FOR THE CONFINEMENT OF PRISONERS IN A POLICE STATION. MINORS UNDER 17 YEARS OF AGE SHALL BE KEPT SEPARATE FROM CONFINED ADULTS AND MAY NOT AT ANY TIME BE KEPT IN THE SAME CELL, ROOM OR YARD WITH ADULTS CONFINED PURSUANT TO CRIMINAL LAW.

b) Minimum Standards

The following standards for juvenile detention provide added requirements, restrictions, or emphasis.

1) Notification of Detention

A parent, legal guardian, or person with whom the minor resides shall be notified of the minor's detention if the law enforcement officer has been unable to do so.

2) Records

A) Records of all minors under 17 years of age must be maintained separate from the records of adult arrests. Names of juveniles shall not be recorded in the same ledgers, jail registrars, monthly population reports or other records that are subject to public review.

B) Records shall not be open to public inspection or their contents disclosed to the public, except by order of the court or when the institution of criminal proceedings has been permitted or the person has been convicted of a crime and is the subject of pre-sentence investigation or proceedings on an application for probation.

3) Supervision

A) Detainees shall, under the following conditions, be provided with supervision by a person of the same sex:

- i) When following established procedures which require physical contact or examination such as body searches.
- ii) During periods of personal hygiene activities and care such as showers, toileting, and related activities.

B) This subsection does not prohibit the use of necessary force by a staff member of a sex other than that of a detainee.

C) A periodic visual check of juveniles confined shall be made by personal observation, not including observation by a monitoring device. Periodic is defined to be a minimum of at least once every 15 minutes.

D) Visual checks shall be recorded by a mechanical device or logged in ink indicating:

- i) Time of check;
- ii) Signature of responsible person; and
- iii) Any relevant remarks.

4) Cell or Detention Room Occupancy

DEPARTMENT OF CORRECTIONS

NOTICE OF ADOPTED AMENDMENTS

Cells or detention rooms must include access to:

- A) Toilet facilities;
- B) A washbowl; and
- C) Drinking water, in the form of drinking cups or a drinking fountain.

5) Meals

Detainees shall be provided with meals when they are detained during the facility's normal meal periods.

6) Child Abuse

Any evidence of child abuse shall be reported to the Illinois Department of Children and Family Services.

(Source: Amended at 14 Ill. Reg. 20392, effective January 1, 1991)

DEPARTMENT OF CORRECTIONS

NOTICE OF ADOPTED AMENDMENTS

1) Heading of the Part: MUNICIPAL JAIL AND LOCKUP STANDARDS

2) Code Citation: 20 Ill. Adm. Code 720

3) Section Numbers: Adopted Action:

720.150 Amend

4) Statutory Authority: Implementing and authorized by Section 3-15-2 of the Unified Code of Corrections (Ill. Rev. Stat. 1989, ch. 38, par. 1003-15-2).

5) Effective Date of Amendments: January 1, 1991

6) Does this rulemaking contain an automatic repeal date? Yes
X No

7) Does this amendment contain incorporations by reference? No.

8) Date Filed in Agency's Principal Office: December 7, 1990.

9) Notice of Proposal Published in Illinois Register:

June 22, 1990 14 Ill. Reg. 9694
(issues date)

10) Has JCAR issued a Statement of Objections to these rules? No.

11) Difference(s) between proposal and final version: The statutory citations in the Authority Note and Section 720.150 have been updated.

12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? No agreements were necessary.

13) Will this amendment replace an emergency rule currently in effect? No.

14) Are there any amendments pending on this Part? No.

15) Summary and Purpose of Amendments: This rule is being amended to include statutory changes contained in Public Act 86-1003, effective January 1, 1990, with regard to supervision of minors and to define "periodic."

16) Information and questions regarding this adopted amendment shall be directed to:

Name: William H. Craine, Ph.D., Deputy Director

DEPARTMENT OF CORRECTIONS
NOTICE OF ADOPTED AMENDMENTS

Department of Corrections
Address: 1301 Concordia Court
P. O. Box 19277
Springfield, Illinois 62794-9277
Telephone: 217/522-2666

The full text of the Adopted Amendments begins on the next page:

DEPARTMENT OF CORRECTIONS
NOTICE OF ADOPTED AMENDMENTS

TITLE 20: CORRECTIONS, CRIMINAL JUSTICE, AND LAW ENFORCEMENT
CHAPTER 1: DEPARTMENT OF CORRECTIONS
SUBCHAPTER g: MUNICIPAL STANDARDS

PART 720
MUNICIPAL JAIL AND LOCKUP STANDARDS

Section	
720.5	Definitions
720.10	Legal Authority to Set up Standards and Exercise Supervision over Jail and Lockups
720.20	Legal Rights of Accused While in Custody
720.30	Use of Jails/Lockups
720.40	Minimum Physical Standards--Existing Buildings
720.50	Minimum Cell and Detention Room Standards--Existing Facilities
720.60	Supervision
720.70	Security
720.80	Food
720.90	Sanitation
720.100	Fire Protection
720.110	Emergency Plan
720.120	Detainee Records
720.130	Reports to the Detention Standards and Services Unit
720.140	Use of Force
720.150	Juvenile Detention
720.160	New Construction

AUTHORITY: Implementing and authorized by Section 3-15-2 of the Unified Code of Corrections (Ill. Rev. Stat. 1989, ch. 38, par. 1003-15-2).

SOURCE: Amended November 4, 1977; emergency rule at 3 Ill. Reg. 8, p. 1, effective February 14, 1979, for a maximum of 150 days; amended at 4 Ill. Reg. 28, p. 311, effective July 1, 1980; codified at 8 Ill. Reg. 14415; amended at 12 Ill. Reg. 12452, effective October 1, 1988; amended at 13 Ill. Reg. 16750, effective November 1, 1989; amended at 14 Ill. Reg. 20402, effective January 1, 1991.

NOTE: Capitalization denotes statutory language.

Section 720.150 Juvenile Detention

a) Introduction

Sections 5-3 and 5-7 of the Juvenile Court Act of 1987 (Ill. Rev. Stat. 1987 and 1988 Supp., 1989, ch. 37, pars. 805-3 and 805-7) state:

- 1) "DELINQUENT MINOR" MEANS ANY MINOR WHO PRIOR TO HIS 17TH BIRTHDAY HAS VIOLATED OR ATTEMPTED TO VIOLATE, REGARDLESS OF WHERE THE ACT OCCURRED, ANY FEDERAL OR STATE LAW OR MUNICIPAL ORDINANCE.
- 2) "DETENTION" MEANS THE TEMPORARY CARE OF A MINOR ALLEGED OR ADJUDICATED AS A PERSON DESCRIBED IN SUBSECTION (a)(1) OF THIS SECTION WHO REQUIRES SECURE CUSTODY FOR HIS OR HER OWN OR THE COMMUNITY'S PROTECTION IN A FACILITY DESIGNED TO PHYSICALLY RESTRICT HIS OR HER MOVEMENTS, PENDING DISPOSITION BY THE COURT FOR PLACEMENT OR COMMITMENT. DESIGN FEATURES WHICH PHYSICALLY RESTRICT MOVEMENT INCLUDE, BUT ARE NOT LIMITED TO, LOCKED ROOMS AND THE SECURE HANDCUFFING OF A MINOR TO A RAIL OR OTHER STATIONARY OBJECT.
- 3) "JUVENILE DETENTION HOME" MEANS A PUBLIC FACILITY WITH SPECIALLY TRAINED STAFF THAT CONFORMS TO THE COUNTY JUVENILE DETENTION STANDARDS (20 Ill. Adm. Code 702).
- 4) NO MINOR SHALL BE DETAINED IN A COUNTY JAIL OR MUNICIPAL LOCKUP FOR MORE THAN SIX HOURS.
 - A) THE PERIOD OF DETENTION IS DEEMED TO HAVE BEGUN ONCE THE MINOR HAS BEEN PLACED IN A LOCKED ROOM OR CELL OR HANDCUFFED TO A STATIONARY OBJECT IN A BUILDING HOUSING A COUNTY JAIL OR MUNICIPAL LOCKUP. TIME SPENT TRANSPORTING A MINOR IS NOT CONSIDERED TO BE TIME IN DETENTION OR SECURE CUSTODY.
 - B) ANY MINOR SO CONFINED SHALL BE UNDER CONTINUOUS PERIODIC SUPERVISION AND SHALL NOT BE PERMITTED TO COME INTO OR REMAIN IN CONTACT WITH ADULTS IN CUSTODY IN THE BUILDING.
 - C) UPON PLACEMENT IN SECURE CUSTODY IN A JAIL OR LOCKUP, THE MINOR SHALL BE INFORMED OF THE PURPOSE OF THE DETENTION, THE TIME IT IS EXPECTED TO LAST AND THE FACT THAT IT CANNOT EXCEED SIX HOURS.
 - D) A LOG SHALL BE KEPT THAT SHOWS THE OFFENSE WHICH IS THE BASIS FOR THE DETENTION, THE REASONS AND CIRCUMSTANCES FOR THE DECISION TO

- DETAIN AND THE LENGTH OF TIME THE MINOR WAS IN DETENTION.
- E) VIOLATION OF THE 6-HOUR TIME LIMIT ON DETENTION IN A COUNTY JAIL OR MUNICIPAL LOCKUP SHALL NOT, IN AND OF ITSELF, RENDER INADMISSIBLE EVIDENCE OBTAINED AS A RESULT OF THE VIOLATION OF THIS 6-HOUR TIME LIMIT.
 - F) NO MINOR UNDER 16 YEARS OF AGE MAY BE CONFINED IN A JAIL OR PLACE ORDINARILY USED FOR THE CONFINEMENT OF PRISONERS IN A POLICE STATION. MINORS UNDER 17 YEARS OF AGE SHALL BE KEPT SEPARATE FROM CONFINED ADULTS AND MAY NOT AT ANY TIME BE KEPT IN THE SAME CELL, ROOM OR YARD WITH ADULTS CONFINED PURSUANT TO CRIMINAL LAW.

b) Minimum Standards

The following standards for juvenile detention provide added requirements, restrictions, or emphasis.

1) Notification of Detention

A parent, legal guardian, or person with whom the minor resides shall be notified of the minor's detention if the law enforcement officer has been unable to do so.

2) Records

- A) Records of all minors under 17 years of age must be maintained separate from the records of adult arrests. Names of juveniles shall not be recorded in the same ledgers, jail registrars, monthly population reports or other records that are subject to public review.
- B) Records shall not be open to public inspection or their contents disclosed to the public, except by order of the court or when the institution of criminal proceedings has been permitted or the person has been convicted of a crime and is the subject of pre-sentence investigation or proceedings on an application for probation.

3) Supervision

- A) Detainees shall, under the following conditions, be provided with supervision by a person of the same sex:

DEPARTMENT OF CORRECTIONS

NOTICE OF ADOPTED AMENDMENTS

- i) When following established procedures which require physical contact or examination such as body searches.
 - ii) During periods of personal hygiene activities and care such as showers, toileting, and related activities.
- B) This standard does not prohibit the use of necessary force by a staff member of a sex other than that of a detainee.
- C) A periodic visual check of juveniles confined shall be made by personal observation, not including observation by a monitoring device. Periodic is defined to be a minimum of at least once every 15 minutes.
- D) Visual checks shall be recorded by a mechanical device or logged in ink indicating:

- i) Time of check;

- ii) Signature of responsible person; and

- iii) Any relevant remarks.

4) Cell or Detention Room Occupancy

Cells or detention rooms must include access to:

- A) Toilet facilities;
- B) A washbowl; and
- C) Drinking water, in the form of drinking cups or a drinking fountain.

5) Meals

Detainees shall be provided with meals when they are detained during the facility's normal meal periods.

6) Child Abuse

Any evidence of child abuse shall be reported to the Illinois Department of Children and Family Services.

(Source: Amended at 14 Ill. Reg. 20402, effective January 1, 1991)

DEPARTMENT OF INSURANCE

NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of Part: Transitional Requirements for the Conversion of Medicare Supplement Insurance Benefits and Premiums to Conform to Medicare Program Revisions
- 2) Code Citation: 50 Ill. Adm. Code 2011
- 3) Section Number:
 - 2011.10 Amendment
 - 2011.20 Amendment
 - 2011.40 Amendment
 - 2011.45 New Section
 - 2011.50 Amendment
 - 2011.APPENDIX A Amendment
 - 2011.APPENDIX B Repealed
 - 2011.APPENDIX C Repealed

Adopted Action:

- 4) Statutory Authority: Implementing and authorized by Sections 363 and 363a of the Illinois Insurance Code (Ill. Rev. Stat. 1989, ch. 73, pars. 975 and 975a).

- 5) Effective Date of Amendments: December 7, 1990

- 6) Does this rulemaking contain an automatic repeal date? No

- 7) Does this rulemaking contain incorporations by reference? No

- 8) Date filed in Agency's Principal Office: DECEMBER 4, 1990

- 9) Notice of Proposal Published in Illinois Register:

July 13, 1990, 14 Ill. Reg. 11075

- 10) Has JCAR issued a Statement of Objections to this rule? No

- 11) Difference(s) between proposal and final version:

- a) The remaining language on line three of the main Authority note following the number "975a)" has been deleted.
- b) Section 2011.40(b) - on line two following "1988" the following citation has been added "(Pub. L. 100-360, December 13, 1988)".

NOTICE OF ADOPTED AMENDMENTS

- c) Section 2011.40(c)(1) - on line one the following citation has been added after the word "expenses" "(see, 42 U.S.C..1395e)".
- d) Section 2011.40(c)(5) - on line one the following citation has been added after the word "Part A" "(see 42 CFR 409.87(b), 1989, no subsequent dates or editions)". Also on line four the following citation has been added after the word "regulation)" "(see 42 CFR 409.87(a), 1989, no subsequent dates or editions)".
- e) Section 2011.40(c)(7) - on line one the first seven words have been deleted and the word "coverage" has been capitalized. Also, on line five the following citation has been added following the word "regulations" "(see 42 CFR 409.87(b), 1989, no subsequent dates or editions)".
- f) Section 2011.40(d)(3) - on the last line the following citation has been added following the word "State" "(see 50 Ill. Adm. Code 916)".
- g) Section 2011.40(d)(5) - on line seven the following citation has been added following the word "policies" "(see 50 Ill. Adm. Code 2008.80)".
- h) Section 2011.45(a) - starting on line six the following language has been deleted "the date of enactment of the repeal of the Medicare Catastrophic Coverage Act of 1988,". In place of this language is the following "December 13, 1989".
- i) Section 2011.45(b) - the word "subparagraph" has been changed to "subsection".
- j) Section 2011.50(a) - on line eight the words "Illinois Insurance" have been added following the word "the".
- k) Section 2011.50(b)(3) - on the last line the space between "2008." and "Appendix" has been deleted.

12) Have all changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR?
Yes

13) Will this rulemaking replace an emergency rule currently in effect? No

NOTICE OF ADOPTED AMENDMENTS

- 14) Are there any amendments pending on this Part? No
- 15) Summary and Purpose of rulemaking: The amendments to this Part are required due to the repeal of the federal Medicare Comprehensive Care Act. The amendments put insurers and insured on notice as to their various duties and rights regarding Medicare Supplement Insurance benefits pursuant to State law now that the federal law has been repealed.
- 16) Information and questions regarding this adopted amendment shall be directed to:

Charles J. Budinger
Department of Insurance
320 West Washington
Springfield, Illinois 62767

The full text of the Adopted Amendments begins on the next page.

TITLE 50: INSURANCE
CHAPTER I: DEPARTMENT OF INSURANCE
SUBCHAPTER 2: ACCIDENT AND HEALTH INSURANCE
PART 2011
TRANSITIONAL REQUIREMENTS FOR THE CONVERSION
OF MEDICARE SUPPLEMENT INSURANCE BENEFITS AND
PREMIUMS TO CONFORM TO MEDICARE PROGRAM REVISIONS

Section	Purpose
2011.10	Applicability and Scope
2011.20	Definitions
2011.30	Benefit Conversion Requirements
2011.40	Offer of Reinstitution of Coverage
2011.45	Requirements for New Policies and Certificates
2011.50	Filing Requirements for Advertising
2011.60	Buyer's Guide
2011.70	Buyer's Guide
2011.APPENDIX A	Notice of Medicare Changes - 1989
2011.APPENDIX B	Notice of Medicare Changes - 1990 (Repealed)
2011.APPENDIX C	Notice of Medicare Changes - 1991 (Repealed)

AUTHORITY: Implementing and authorized by Sections 363 and 363a of the Illinois Insurance Code (Ill. Rev. Stat. 1989, ch. 73, pars. 975 and 975a).

SOURCE: Adopted at 13 Ill. Reg. 3804, effective March 13, 1989; amended at 14 Ill. Reg. 20408, effective December 7, 1990.

Section 2011.10 Purpose

The purpose of this Part is to assure the orderly implementation and conversion of medicare supplement insurance benefits and premiums due to changes in the federal Medicare program; to provide for the reasonable standardization of the coverage, terms and benefits of medicare supplement policies or contracts; to facilitate public understanding of such policies or contracts; to eliminate provisions contained in such policies or contracts which may be misleading or confusing in connection with the purchase of such policies or contracts; to eliminate policy or contract provisions which may duplicate Medicare benefits; to provide for adjustment of required minimum benefits for Medicare supplement policies; to provide notice to former policyholders to offer to reinstitute coverage; to provide full disclosure of policy or contract benefits and

benefit changes; and to provide for refunds of premiums associated with benefits duplicating Medicare program benefits.

(Source: Amended at 14 Ill. Reg. 20408, effective December 7, 1990.)

Section 2011.20 Applicability and Scope

This Part shall take precedence over other rules and requirements relating to medicare supplement policies (50 Ill. Adm. Code 2008) only to the extent necessary to assure that benefits are not duplicated and to adjust minimum required benefits to changes in Medicare benefits, that applicants receive adequate notice and disclosure of changes in medicare supplement policies and contracts, that appropriate premium adjustments are made in a timely manner, and that premiums are reasonable in relation to benefits. Except as otherwise provided, this Part shall apply to:

- All medicare supplement policies delivered, or issued for delivery, or which are otherwise subject to the jurisdiction of this state on or after the effective date hereof, and
- All certificates issued under group medicare supplement policies as provided in subsection (a) above.

(Source: Amended at 14 Ill. Reg. 20408, effective December 7, 1990.)

Section 2011.40 Benefit Conversion Requirements

- Effective January 1, 1989 1990, no medicare supplement insurance policy or certificate in force in this state shall contain benefits which duplicate benefits provided by Medicare.

Benefits eliminated by operation of the Medicare Catastrophic Coverage Act of 1988 (Pub. L. 100-360, December 13, 1988) transition provisions shall be restored.

- For Medicare supplement policies subject to the minimum standards adopted by the states pursuant to Medicare Catastrophic Coverage Act of 1988, the minimum benefits shall be:

DEPARTMENT OF INSURANCE

NOTICE OF ADOPTED AMENDMENTS

- 1) Coverage of Part A Medicare eligible expenses (see 42 USC 1395e) for hospitalization to the extent not covered by Medicare from the 61st day through the 90th day in any Medicare benefit period;
- 2) Coverage for either all or none of the Medicare Part A inpatient hospital deductible amount.
- 3) Coverage of Part A Medicare eligible expenses incurred as daily hospital charges during the use of Medicare's lifetime hospital inpatient reserve days;
- 4) Upon exhaustion of all Medicare hospital inpatient coverage including the lifetime reserve days, coverage of ninety percent of all Medicare Part A eligible expenses for hospitalization not covered by Medicare subject to a lifetime maximum benefit of an additional 365 days;
- 5) Coverage under Medicare Part A (see 42 CFR 409.87(b), 1989, no subsequent dates or editions) for the reasonable cost of the first three (3) pints of blood (or equivalent quantities of packed red blood cells, as defined under federal regulations) (see 42 CFR 409.87(a), 1989, no subsequent dates or editions) unless replaced in accordance with federal regulations or already paid for under Part B.
- 6) Coverage for the coinsurance amount of Medicare eligible expenses under Part B regardless of hospital confinement, subject to a maximum calendar year out-of-pocket amount equal to the Medicare Part B deductible [\$75].
- 7) Coverage under Medicare Part B for the reasonable cost of the first three (3) pints of blood or equivalent quantities of packed red blood cells, unless replaced in accordance with federal regulations (see 42 CFR 409.87(b), 1989, no subsequent dates or editions) or already paid for under Part A, subject to the Medicare deductible amount.

bd) General Requirements

- 1) Notification

DEPARTMENT OF INSURANCE

NOTICE OF ADOPTED AMENDMENTS

- A) No later than thirty-(30)-days prior to the annual effective date of Medicare benefit changes mandated by the Medicare Catastrophic Coverage Act of 1988, every insurer providing Medicare supplement insurance or benefits to a resident of this state shall notify its policyholders and certificateholders of modifications it has made to Medicare supplement insurance policies or contracts. Such notice shall be in the format shown in 2011 Appendix A.
 - B) Such notice shall include a description of revisions to the Medicare program and a description of each modification made to the coverage provided under the Medicare supplement insurance policy.
 - C) The notice shall inform each covered person as to when any premium adjustment due to changes in Medicare benefits will be made.
 - D) Such notice shall not contain or be accompanied by any solicitation.
- 2) No modifications to an existing Medicare supplement contract or policy shall be made at the time of or in connection with the notice requirements of this regulation except to the extent necessary to eliminate duplication of Medicare benefits and any modifications necessary under the policy to provide for automatic changes in the annual Part A Medicare deductible amounts.
- 3) As soon as practicable, but no longer than forty-five (45) days after the effective date of the Medicare benefit changes and prior to use, every insurer providing Medicare supplement insurance or contracts in this State shall file with the

DEPARTMENT OF INSURANCE

NOTICE OF ADOPTED AMENDMENTS

Department, in accordance with the applicable filing procedures of this State (see 50 Ill. Adm. Code 916):

- A) Appropriate premium adjustments necessary to produce loss ratios as originally anticipated for the applicable policies or contracts. Such supporting documents as necessary to justify the adjustment shall accompany the filing. Such supporting documents shall include incurred claims and earned premium data as set out in Section 363a of the Illinois Insurance Code (Ill. Rev. Stat. 19879, ch. 73, par. 975a) and 50 Ill. Adm. Code 2008.80, and any other information deemed relevant by the insurer.

Agency Note: This subsection is not intended to require a return of premium in cases in which a higher loss ratio is actually achieved than was originally anticipated. It is only intended that premium adjustments shall be made based on an anticipated loss ratio which falls below that which was originally filed. Adjustments should be sufficient to generate an anticipated loss ratio as originally filed.

- B) Any riders, endorsements or policy forms needed to accomplish the Medicare supplement insurance modifications necessary to eliminate benefit duplications with Medicare and to provide the benefits required by Section 2008.40. Any such riders, endorsements or policy forms shall provide a clear description of the Medicare supplement benefits provided by the policy or contract.

- 4) Upon satisfying the filing and approval requirements of this State, every insurer providing Medicare supplement insurance in this State, shall provide each covered person with any rider, endorsement or policy form necessary to eliminate any benefit duplications under the policy with benefits provided by Medicare make the adjustments outlined in Section 2011.40(d).

- 5) No insurer shall require any person covered under a Medicare supplement policy which was in force prior

DEPARTMENT OF INSURANCE

NOTICE OF ADOPTED AMENDMENTS

to January 17, 1989, to purchase additional coverage under such policy unless such additional coverage was provided for in the policy.

- 5) Any premium adjustments shall produce an expected loss ratio under such policy or contract as will conform with minimum loss ratio standards for Medicare supplement policies and shall result in an expected loss ratio at least as great as that originally anticipated by the insurer for such Medicare supplement insurance policies (see 50 Ill. Adm. Code 2008.80) or contracts. Premium adjustments may be calculated for the period commencing with Medicare benefit changes.

- 6) Every insurer shall make such premium adjustments as are necessary to produce an expected loss ratio under such policy as will conform with minimum loss ratio standards for Medicare supplement policies and which is expected to result in a loss ratio at least as great as that originally anticipated by the insurer for such Medicare supplement insurance policies. No premium adjustment which would modify the loss ratio experience under the policy other than the adjustments described herein shall be made with respect to a policy at any time other than upon its renewal date. Premium adjustments shall be in the form of refunds or premium credits and shall be made no later than upon renewal if a credit is given, or within sixty (60) days of the renewal date if a refund is provided to the premium payer.

(Source: Amended at 14 Ill. Reg. 20408, effective December 7, 1990)

Section 2011.45 Offer of Reinstitution of Coverage

- a) Except as provided in subsection (b) below, in the case of an individual who had in effect, as of December 31, 1988, a Medicare supplemental policy with an insurer, as a policyholder or, in the case of a group policy, as a certificate holder, and the individual terminated coverage under such policy before December 13, 1989, the insurer shall:

NOTICE OF ADOPTED AMENDMENTS

1) Provide written notice no earlier than December 15, 1989, and no later than February 1, 1990, to the policyholder or certificate holder (at the most recent available address) of the offer described below, and

2) Offer the individual, during a period of at least 60 days beginning not later than 30 days from the effective date of this Part, reinstitution of coverage (with coverage effective as of the effective date of this Part), under the terms which:

A) Does not provide for any waiting period with respect to treatment of pre-existing conditions;

B) Provides for coverage which is substantially equivalent to coverage in effect before the date of such termination; and

C) Provides for classification of premiums on which terms are at least as favorable to the policyholder or certificate holder as the premium classification terms that would have applied to the policyholder or certificate holder had the coverage never terminated.

b) An insurer is not required to make the offer under subsection (2) above in the case of an individual who is a policyholder or certificate holder in another Medicare supplemental policy as of the effective date of this Part, if the individual is not subject to a waiting period with respect to treatment of a pre-existing condition under such other policy.

(Source: Added at 14 Ill. Reg. 20408, effective December 7, 1990.)

Section 2011.50 Requirements for New Policies and Certificates

a) Effective January 1, 1989, no medicare supplement insurance policy or certificate shall be issued or issued for delivery in this state which provides benefits which duplicate benefits provided by Medicare. No such policy or certificate shall provide less benefits than those required under existing Medicare Supplement Minimum Standards contained in Section 363

NOTICE OF ADOPTED AMENDMENTS

of the Illinois Insurance Code and 50 Ill. Adm. Code 2008 except where duplication of Medicare benefits would result and except as required by these transition provisions.

b) General Requirements

1) Within ninety (90) days of the effective date of this Part, every insurer shall file new medicare supplement insurance policies which eliminate any duplication of medicare supplement benefits with benefits provided by Medicare, which adjust minimum required benefits to changes in Medicare benefits and which provide a clear description of the policy or contract benefit.

2) The filing required under subsection (1) above shall provide for loss ratios which are in compliance with all minimum standards.

3) Every applicant for a medicare supplement insurance policy or certificate shall be provided with an outline of coverage which simplifies and accurately describes benefits provided by Medicare and policy benefits along with benefit limitations as set out in 50 Ill. Adm. Code 2008. Appendix B.

(Source: Amended at 14 Ill. Reg. 20408, effective December 7, 1990.)

DEPARTMENT OF INSURANCE

NOTICE OF ADOPTED AMENDMENTS

Effective January 1, 1989
Year Policy Will Pay

Your Policy New
Rate

In 1988 Medicare Part B
Rate the Same as in 1988

Medicare Part B
Benefit

Changes in January 1, 1989

40% of maximum
deductible (1988-1989)

deductible (1988-1989)

annual Medicare Catastrophic
adjustment (1988-1989)

limit on out-of-pocket
deductible charges for the
calendar year (1988-1989)

the maximum out-of-pocket
deductible (1988-1989)

will be adjusted on an annual
basis

In 1989 Medicare covers
inpatient prescription
drugs only

Effective January 1, 1989
Per Calendar Year

50% of allowable charges for
home medical supplies (1988-1989)

home medical supplies (1988-1989)

changes for immunosuppressive
drugs (1988-1989)

calendar year deductible for
costs

Effective January 1, 1989
Per Calendar Year

50% of allowable charges for
home medical supplies (1988-1989)

home medical supplies (1988-1989)

changes for immunosuppressive
drugs (1988-1989)

calendar year deductible for
costs

Effective January 1, 1989
Per Calendar Year

50% of allowable charges for
home medical supplies (1988-1989)

home medical supplies (1988-1989)

changes for immunosuppressive
drugs (1988-1989)

calendar year deductible for
costs

Effective January 1, 1989
Per Calendar Year

50% of allowable charges for
home medical supplies (1988-1989)

home medical supplies (1988-1989)

changes for immunosuppressive
drugs (1988-1989)

calendar year deductible for
costs

Effective January 1, 1989
Per Calendar Year

50% of allowable charges for
home medical supplies (1988-1989)

home medical supplies (1988-1989)

changes for immunosuppressive
drugs (1988-1989)

calendar year deductible for
costs

Effective January 1, 1989
Per Calendar Year

50% of allowable charges for
home medical supplies (1988-1989)

home medical supplies (1988-1989)

changes for immunosuppressive
drugs (1988-1989)

calendar year deductible for
costs

Effective January 1, 1989
Per Calendar Year

50% of allowable charges for
home medical supplies (1988-1989)

home medical supplies (1988-1989)

changes for immunosuppressive
drugs (1988-1989)

calendar year deductible for
costs

Effective January 1, 1989
Per Calendar Year

50% of allowable charges for
home medical supplies (1988-1989)

home medical supplies (1988-1989)

changes for immunosuppressive
drugs (1988-1989)

calendar year deductible for
costs

Effective January 1, 1989
Per Calendar Year

50% of allowable charges for
home medical supplies (1988-1989)

home medical supplies (1988-1989)

changes for immunosuppressive
drugs (1988-1989)

calendar year deductible for
costs

Effective January 1, 1989
Per Calendar Year

50% of allowable charges for
home medical supplies (1988-1989)

home medical supplies (1988-1989)

DEPARTMENT OF INSURANCE

NOTICE OF ADOPTED AMENDMENTS

Section 2011. Appendix A. Notice of Medicare Changes—1989

(Company Name)

NOTICE ON CHANGES IN MEDICARE AND YOUR MEDICARE SUPPLEMENT INSURANCE—1989

Your health care benefits provided by the federal Medicare program will change beginning January 1, 1989. Additional changes will occur on medical benefits in following years. The major changes are summarized below. These changes will affect hospital, medical and other services and supplies provided under Medicare. Because of these changes your Medicare supplement coverage provided by (company name) will change, also. The following outlines briefly describes the modifications in Medicare and in your Medicare supplement coverage. Please read carefully.

(A brief description of the revisions to Medicare Parts A & B with a parallel description of supplement benefits with subsequent changes, including dollar amounts, provided by the Medicare supplement coverage in substantially the following format.)

Services	Medicare Benefits		Your Medicare Supplement Coverage	
	Medicare New Rate Per Benefit Period	Effective January 1, 1989 Medicare Will Pay Per Calendar Year	Year 1989 Coverage Per Benefit Period	Effective January 1, 1989 Your Coverage Will Pay Per Calendar Year

First 60 days—Unlimited number of hospital days after \$64 deductible

Days 61-90—Unlimited number of hospital days after \$64 deductible

Days 91-120—Unlimited number of hospital days after \$64 deductible

Days 121-150—Unlimited number of hospital days after \$64 deductible

Days 151-180—Unlimited number of hospital days after \$64 deductible

Days 181-210—Unlimited number of hospital days after \$64 deductible

Days 211-240—Unlimited number of hospital days after \$64 deductible

Days 241-270—Unlimited number of hospital days after \$64 deductible

Days 271-300—Unlimited number of hospital days after \$64 deductible

Days 301-330—Unlimited number of hospital days after \$64 deductible

Days 331-360—Unlimited number of hospital days after \$64 deductible

Days 361-390—Unlimited number of hospital days after \$64 deductible

Days 391-420—Unlimited number of hospital days after \$64 deductible

Days 421-450—Unlimited number of hospital days after \$64 deductible

Days 451-480—Unlimited number of hospital days after \$64 deductible

Days 481-510—Unlimited number of hospital days after \$64 deductible

Days 511-540—Unlimited number of hospital days after \$64 deductible

Days 541-570—Unlimited number of hospital days after \$64 deductible

Days 571-600—Unlimited number of hospital days after \$64 deductible

Days 601-630—Unlimited number of hospital days after \$64 deductible

Days 631-660—Unlimited number of hospital days after \$64 deductible

Days 661-690—Unlimited number of hospital days after \$64 deductible

Days 691-720—Unlimited number of hospital days after \$64 deductible

Days 721-750—Unlimited number of hospital days after \$64 deductible

Days 751-780—Unlimited number of hospital days after \$64 deductible

Days 781-810—Unlimited number of hospital days after \$64 deductible

Days 811-840—Unlimited number of hospital days after \$64 deductible

Days 841-870—Unlimited number of hospital days after \$64 deductible

Days 871-900—Unlimited number of hospital days after \$64 deductible

Days 901-930—Unlimited number of hospital days after \$64 deductible

Days 931-960—Unlimited number of hospital days after \$64 deductible

Days 961-990—Unlimited number of hospital days after \$64 deductible

Days 991-1020—Unlimited number of hospital days after \$64 deductible

Days 1021-1050—Unlimited number of hospital days after \$64 deductible

Days 1051-1080—Unlimited number of hospital days after \$64 deductible

Days 1081-1110—Unlimited number of hospital days after \$64 deductible

Days 1111-1140—Unlimited number of hospital days after \$64 deductible

Days 1141-1170—Unlimited number of hospital days after \$64 deductible

Days 1171-1200—Unlimited number of hospital days after \$64 deductible

Days 1201-1230—Unlimited number of hospital days after \$64 deductible

Days 1231-1260—Unlimited number of hospital days after \$64 deductible

Days 1261-1290—Unlimited number of hospital days after \$64 deductible

Days 1291-1320—Unlimited number of hospital days after \$64 deductible

Days 1321-1350—Unlimited number of hospital days after \$64 deductible

Days 1351-1380—Unlimited number of hospital days after \$64 deductible

Days 1381-1410—Unlimited number of hospital days after \$64 deductible

Days 1411-1440—Unlimited number of hospital days after \$64 deductible

NOTICE OF ADOPTED AMENDMENTS

NOTICE OF ADOPTED AMENDMENTS

(Company Name)

NOTICE OF CHANGES IN MEDICARE AND YOUR MEDICARE SUPPLEMENT COVERAGE—1990

The following outline briefly describes the modifications in Medicare and in your Medicare supplement coverage. Please read this carefully.

A brief description of the revisions to Medicare Parts A & B with a parallel description of supplemental benefits with subsequent changes, including dollar amounts, provided by the Medicare supplement coverage in substantially the following format.

Services	Medicare Benefits	Your Medicare Supplement Coverage
	In 1989 Medicare Pays Per Calendar Year	In 1989 Your Coverage Pays Effective January 1, 1990 Your Coverage Will Pay
MEDICARE PART A SERVICES AND SUPPLIES		
Inpatient Hospital Services	Unlimited number of hospital days after \$560 deductible	All but \$592 for first 60 days; benefit period
Semi-Private Room & Board		All but \$148 a day for 81st-90th days; benefit period
Nursing Facility Care		All but \$296 a day for 81st-150th days (if individual chooses to use 60 nontransferable lifetime reserve days)
Blood	Pays all costs except payment of deductible equal to costs for first 3 pints each calendar year. Part A blood deductible reduced to the extent paid under Part B	Pays all costs except nonreplacement fees blood deductible for first 3 pints in each benefit period
Skilled Nursing Facility Care	There is no prior confinement requirement for this benefit	100% of costs for first 20 days after a 3 day prior hospital confinement/benefit period
	First 8 days— All but \$350 a day	All but \$74 00 a day for 21st-100th days; benefit period

Your Medicare Supplement Coverage

In 1989
Medicare Pays
Per Calendar Year

Effective January 1, 1990
Medicare Will Pay

In 1989
Your Coverage Pays
Effective January 1, 1990
Your Coverage Will Pay

9th through 150th day—
100% of costs

Beyond 150 days—
Nothing

**MEDICARE PART B SERVICES
AND SUPPLIES**

Inpatient prescription drugs: 80% of allowable charges for immunosuppressive drugs during the first year following a covered transplant (after \$75 deductible/calendar year)

80% of all costs except nonreplacement fees blood deductible for first 3 pints in each benefit period (after \$75 deductible/calendar year)

BLOOD

80% of all costs except nonreplacement fees blood deductible for first 3 pints in each benefit period (after \$75 deductible/calendar year)

PRESCRIPTION DRUGS

Inpatient prescription drugs: 80% of allowable charges for immunosuppressive drugs during the first year following a covered transplant (after \$75 deductible/calendar year)

(Any other policy benefits not mentioned in this chart should be added to the chart in the order prescribed by the outline of coverage. If there are corresponding Medicare benefits, they should be shown.)

(Describe any coverage provisions changing due to Medicare modifications.)

(Include information about when premium adjustments that may be necessary due to changes in Medicare benefits will be effective.)

THIS CHART SUMMARIZING THE CHANGES IN YOUR MEDICARE BENEFITS AND IN YOUR MEDICARE SUPPLEMENT PROVIDED BY (COMPANY) ONLY BRIEFLY DESCRIBES SUCH BENEFITS. FOR INFORMATION ON YOUR MEDICARE BENEFITS CONTACT YOUR SOCIAL SECURITY OFFICE OR THE HEALTH CARE FINANCING ADMINISTRATION FOR INFORMATION ON YOUR MEDICARE SUPPLEMENT POLICY CONTACT COMPANY AND FOR AN INDIVIDUAL POLICY—NAME OF AGENT (ADDRESS/PHONE NUMBER)

(Source: Amended at 14 Ill. Reg. 20408 effective December 7, 1990)

Section 2011. Appendix B. Notice of Medicare Changes—1990 (Repealed)

NOTICE ON CHANGES IN MEDICARE AND YOUR MEDICARE SUPPLEMENT COVERAGE—1990

Your health care benefits provided by the Federal Medicare program will change beginning January 1, 1990. Additional changes will occur in medical benefits in following years. The major changes are summarized below. These changes will affect hospital, medical and other services and supplies provided under Medicare. Because of these changes, your Medicare supplement coverage provided by (company name) will change, also. The following outlines briefly describes the Medicare and in your Medicare supplement coverage. Please read carefully.

(A brief description of the changes to Medicare Parts A & B with a parallel description of supplemental benefits with subsequent changes, including dollar amounts, provided by the Medicare supplement coverage in substantially the following format:

Service	Medicare Benefits		Your Medicare Supplement Coverage	
	Medicare New Days Per Calendar Year	Effective January 1, 1990 Medicare Will Pay Per Calendar Year	Your Coverage New Days Per Calendar Year	Effective January 1, 1990 Your Coverage Will Pay Per Calendar Year
Medicare Part A	Unlimited number of hospital days after (650) deductible	Unlimited number of hospital days after (650) deductible	Unlimited number of hospital days after (650) deductible	Unlimited number of hospital days after (650) deductible
Medicare Part B	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible
Supplies	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible
Skilled Nursing Facility Care	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible

(Source: Repealed at December 7, 1990)

Expenses that you must pay out of pocket and that count toward the Part B Medicare Catastrophic Limit include the Part B deductible and copayment charges and the Part B blood deductible charges.

TANY ADDITIONAL BENEFITS

(Describe any coverage provisions changing due to Medicare modifications.)

(Include information about premium adjustments that may be necessary due to changes in Medicare benefits or when premium changes information will be sent.)

THIS CHART SUMMARIZING THE CHANGES IN YOUR MEDICARE BENEFITS AND IN YOUR MEDICARE SUPPLEMENT PROVIDED BY (COMPANY), ONLY BRIEFLY DESCRIBES SUCH BENEFITS. FOR INFORMATION ON YOUR MEDICARE BENEFITS CONTACT YOUR SOCIAL SECURITY OFFICE OR THE HEALTH CARE FINANCING ADMINISTRATION. FOR INFORMATION ON YOUR MEDICARE SUPPLEMENT POLICY CONTACT (COMPANY) AND FOR INDIVIDUAL POLICY NAME OF AGENT ADDRESS/PHONE NUMBER.

(Source: Repealed at December 7, 1990)

Medicare Part B	Medicare Benefits		Your Medicare Supplement Coverage	
	Medicare New Days Per Calendar Year	Effective January 1, 1990 Medicare Will Pay Per Calendar Year	Your Coverage New Days Per Calendar Year	Effective January 1, 1990 Your Coverage Will Pay Per Calendar Year
Medicare Part B	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible
Supplies	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible
Skilled Nursing Facility Care	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible

(Source: Repealed at December 7, 1990)

Expenses that you must pay out of pocket and that count toward the Part B Medicare Catastrophic Limit include the Part B deductible and copayment charges and the Part B blood deductible charges.

TANY ADDITIONAL BENEFITS

(Describe any coverage provisions changing due to Medicare modifications.)

(Include information about premium adjustments that may be necessary due to changes in Medicare benefits or when premium changes information will be sent.)

THIS CHART SUMMARIZING THE CHANGES IN YOUR MEDICARE BENEFITS AND IN YOUR MEDICARE SUPPLEMENT PROVIDED BY (COMPANY), ONLY BRIEFLY DESCRIBES SUCH BENEFITS. FOR INFORMATION ON YOUR MEDICARE BENEFITS CONTACT YOUR SOCIAL SECURITY OFFICE OR THE HEALTH CARE FINANCING ADMINISTRATION. FOR INFORMATION ON YOUR MEDICARE SUPPLEMENT POLICY CONTACT (COMPANY) AND FOR INDIVIDUAL POLICY NAME OF AGENT ADDRESS/PHONE NUMBER.

(Source: Repealed at December 7, 1990)

Medicare Part B	Medicare Benefits		Your Medicare Supplement Coverage	
	Medicare New Days Per Calendar Year	Effective January 1, 1990 Medicare Will Pay Per Calendar Year	Your Coverage New Days Per Calendar Year	Effective January 1, 1990 Your Coverage Will Pay Per Calendar Year
Medicare Part B	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible
Supplies	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible
Skilled Nursing Facility Care	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible

(Source: Repealed at December 7, 1990)

Expenses that you must pay out of pocket and that count toward the Part B Medicare Catastrophic Limit include the Part B deductible and copayment charges and the Part B blood deductible charges.

TANY ADDITIONAL BENEFITS

(Describe any coverage provisions changing due to Medicare modifications.)

(Include information about premium adjustments that may be necessary due to changes in Medicare benefits or when premium changes information will be sent.)

THIS CHART SUMMARIZING THE CHANGES IN YOUR MEDICARE BENEFITS AND IN YOUR MEDICARE SUPPLEMENT PROVIDED BY (COMPANY), ONLY BRIEFLY DESCRIBES SUCH BENEFITS. FOR INFORMATION ON YOUR MEDICARE BENEFITS CONTACT YOUR SOCIAL SECURITY OFFICE OR THE HEALTH CARE FINANCING ADMINISTRATION. FOR INFORMATION ON YOUR MEDICARE SUPPLEMENT POLICY CONTACT (COMPANY) AND FOR INDIVIDUAL POLICY NAME OF AGENT ADDRESS/PHONE NUMBER.

(Source: Repealed at December 7, 1990)

Medicare Part B	Medicare Benefits		Your Medicare Supplement Coverage	
	Medicare New Days Per Calendar Year	Effective January 1, 1990 Medicare Will Pay Per Calendar Year	Your Coverage New Days Per Calendar Year	Effective January 1, 1990 Your Coverage Will Pay Per Calendar Year
Medicare Part B	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible
Supplies	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible
Skilled Nursing Facility Care	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible

(Source: Repealed at December 7, 1990)

Expenses that you must pay out of pocket and that count toward the Part B Medicare Catastrophic Limit include the Part B deductible and copayment charges and the Part B blood deductible charges.

TANY ADDITIONAL BENEFITS

(Describe any coverage provisions changing due to Medicare modifications.)

(Include information about premium adjustments that may be necessary due to changes in Medicare benefits or when premium changes information will be sent.)

THIS CHART SUMMARIZING THE CHANGES IN YOUR MEDICARE BENEFITS AND IN YOUR MEDICARE SUPPLEMENT PROVIDED BY (COMPANY), ONLY BRIEFLY DESCRIBES SUCH BENEFITS. FOR INFORMATION ON YOUR MEDICARE BENEFITS CONTACT YOUR SOCIAL SECURITY OFFICE OR THE HEALTH CARE FINANCING ADMINISTRATION. FOR INFORMATION ON YOUR MEDICARE SUPPLEMENT POLICY CONTACT (COMPANY) AND FOR INDIVIDUAL POLICY NAME OF AGENT ADDRESS/PHONE NUMBER.

(Source: Repealed at December 7, 1990)

Medicare Part B	Medicare Benefits		Your Medicare Supplement Coverage	
	Medicare New Days Per Calendar Year	Effective January 1, 1990 Medicare Will Pay Per Calendar Year	Your Coverage New Days Per Calendar Year	Effective January 1, 1990 Your Coverage Will Pay Per Calendar Year
Medicare Part B	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible
Supplies	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible
Skilled Nursing Facility Care	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible	80% of allowable charges after (25) deductible

(Source: Repealed at December 7, 1990)

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENTS

1) The Heading of the Part: The Illinois Oil and Gas Act

2) Code Citation: 62 Ill. Adm. Code 240

3) Section Numbers Adopted Action

240.1105	Repealed
240.1110	Repealed, New Section
240.1120	Repealed, New Section
240.1130	Repealed, New Section
240.1140	Repealed, New Section
240.1150	Repealed, New Section
240.1151	New Section
240.1170	Repealed, New Section
240.1180	Repealed, New Section
240.1190	Amended

4) Statutory Authority: Implemented and authorized by Section 6 and 8a of The Illinois Oil and Gas Act (Ill. Rev. Stat. 1989, ch. 96 1/2, par. 5409 and 5413)

5) Effective Date of Amendments: January 1, 1991

6) Does this rulemaking contain an automatic repeal date? No

7) Do these amendments contain incorporations by reference? No

8) Date Filed in Agency's Principal Office: December 4, 1990

9) Notice of Proposed Amendments Published in Illinois Register:
June 29, 1990, 14 Ill. Reg. 10288

10) Has JCAR issued a Statement of Objections to these rules? yes

11) Difference(s) between proposal and final version:

1. The words "will" and "must" have been changed to "shall" in the following places:

Subsection 240.1130(d)	(second sentence)
Subsection 240.1130(d)(1)	through (6)
Subsection 240.1130(e)	(second sentence)
Subsection 240.1140(a)	
Subsection 240.1140(b)	(three times)
Subsection 240.1140(c)(2)	
Subsection 240.1140(d)	(second sentence)
Subsection 240.1150(b)(2)	
Subsection 240.1150(d)(1)(A) and (B)	
Subsection 240.1150(e)(2)	(last sentence) (twice)

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENTS

Subsection 240.1170 (twice)

Subsection 240.1180 (three times)

2. In Subsection 240.1130(b) and (c), "permitted injection wells have been deleted and replaced with "Class II UIC wells".

3. In Subsection 240.1130(d)(5), "by the permittee" has been inserted after "test conducted", "must" has been changed to "shall", and "conducted" has been substituted for "reported to the Department".

4. In Subsection 240.1130(d)(6), "as tested" has been changed to "when tested".

5. In Subsection 240.1130(f), "cannot" has been changed to "shall not".

6. In Subsection 240.1150(b)(1)(A), a comma has been inserted after "plugged back total depth".

7. In Subsection 240.1150(b)(1)(B), "shall be" has been inserted after "cement".

8. In Subsection 240.1150(b)(2), the Capital letters have been deleted from "the Circulation or Dump Bailer Method".

9. In Section 240.1190, the word "in duplicate" has been deleted from the first sentence and a second sentence is added to read as follows: "The plugging affidavit shall identify the ownership and location of the well and describe the methods and materials used in plugging the well and shall be retained by the Department."

10. In Authority note, the quotes around the Illinois Oil and Gas Act have been deleted.

11. In Section 240.1130(a), the second sentence, "these rules" have been changed to "this part".

12) Have all changes agreed upon by JCAR and the agency been made as indicated in the agreement letter issued by JCAR to the agency? Yes

13) Will these Amendments replace an Emergency Amendment currently in effect?
No

14) Are there any amendments pending on this part? Yes

Section Number	Proposed Action	Illinois Register Citation
240.655	Amend	14 Ill. Reg. 16205

15) Summary and Purpose of Rule(s):

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENTS

These proposed rules revise Subpart K, dealing with the plugging of wells, and include temporary abandonment of inactive wells and well and lease site restoration. These proposed rules are part of an ongoing comprehensive review of the Department's rules under The Illinois Oil and Gas Act.

The proposed plugging rules do not affect the rules presently in effect for the plugging of coal seams since the plugging of coal seams is specifically within the jurisdiction of the Mining Board. All provisions of plugging relating to coal seams however, have been consolidated in new Section 240.1151 and will be dealt with under a later rulemaking.

By Section the proposed rules:

1. Repeal Section 240.1105 containing unnecessary and obsolete references to the Mining Board.
2. Delete unnecessary and obsolete references in Section 240.1110, retitle the Section and set forth definitions applicable to plugging.
3. Delete the present definitions of abandonment in Section 240.1120, retitle the Section and set forth requirements for plugging uncased wells.
4. Delete the present provisions of Section 240.1130 on notification prior to plugging, retitle the Section and set forth the requirements for the plugging or temporary abandonment of abandoned or inactive wells.
5. Delete the present requirements of Section 240.1140 regarding well logs, retitle the Section and set forth general plugging procedures and requirements.
6. Delete the present specific requirements of Section 240.1150 for plugging wells, retitle the Section and reorganize and update specific plugging requirements.
7. Add new Section 240.1151 which consolidates existing rules regarding the plugging of coal seams. These rules are undergoing further review and will be revised in a future rulemaking.
8. Clarify the requirements of Section 240.1170 regarding well site restoration and delete obsolete and unnecessary references to public nuisance laws and waivers of permittee's obligations.
9. Delete the present provisions of Section 240.1180 relating to extensions of time (which are covered under temporary abandonment in Section 240.1130 of the proposed rules), retitle the Section and set

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENTS

forth lease restoration requirements after all wells on a lease are plugged.

10. Revise existing requirements of Section 240.1190 pertaining to the completion of plugging affidavits.

16) Information and questions regarding these adopted amendments shall be directed to:

Name: John C. Lynch
Rules Coordinator

Address: 300 W. Jefferson, Suite 300
P.O. Box 10137
Springfield, IL 62791-0137

Telephone: (217) 782-0125

The full text of the Adopted Amendments begin on the next page:

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENT(S)

TITLE 62: MINING

CHAPTER I: DEPARTMENT OF MINES AND MINERALS

PART 240

THE ILLINOIS OIL AND GAS ACT

SUBPART A: GENERAL PROVISIONS

Section

240.10	Definitions
240.20	Prevention of Waste (Repealed)
240.30	Jurisdiction (Repealed)
240.40	Enforcement of Act (Repealed)
240.50	Delegation of Authority (Repealed)
240.60	Right of Inspection (Repealed)
240.70	Right of Access (Repealed)
240.80	Sworn Statements (Repealed)
240.90	Additional Reports (Repealed)
240.100	When Rules Become Effective (Repealed)
240.110	Notice of Rules (Repealed)
240.120	Forms (Repealed)
240.130	Hearings--Notices
240.140	Violations Not Requiring Formal Action
240.150	Notice of Violation
240.160	Director's Decision
240.170	Cessation Order
240.180	Enforcement Hearings
240.190	Temporary Relief
240.195	Subpoenas

SUBPART B: APPLICATION PROCEDURES AND PERMIT REQUIREMENTS

Section

240.210	General Provisions
240.220	Application for Permit to Drill, Deepen or Convert Well
240.230	Application for Permit for Geological or Structural Test Hole
240.240	Permits for Salt Water Disposal or for Gas, Air, Water, or other Liquid Input Wells
240.250	Permit Requirements in Mine Areas
240.255	Underground Injection and Disposal Projects
240.260	Application for Approval of Enhanced Recovery Projects
240.270	Application for Approval of Enhanced Recovery Injection and Disposal Operations
240.280	Duration of Underground Injection Well Orders

SUBPART C: TRANSFER OF OWNERSHIP AND BONDING

Section

240.305	Transfer of Management
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DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENT(S)

240.310	When Bonds Required--Amount
240.320	Kind of Bond--Execution
240.330	Bond of Manager
240.340	Bond Form--Approval
240.350	Surety May Cancel Bond
240.360	Mining Board May Cancel Bond
240.370	Casing Fuller's Bond

SUBPART D: SPACING OF WELLS

Section

240.410	General Spacing Rules
240.420	Secondary Recovery
240.430	Nonconforming Wells to be Plugged

SUBPART E: DRILLING AND CASING PROCEDURES

Section

240.510	Rotary Drilling Procedures
240.520	Cable Tool Drilling Rules
240.530	Slush and Mud Pits

SUBPART F: PRODUCTION AND INJECTION WELL OPERATING REQUIREMENTS

Section

240.610	Return of Completion Card
240.620	Well Log to be Filed
240.630	Contents of Well Log
240.640	Collection of Drill Cuttings
240.650	Operating Requirements for Enhanced Recovery Injection and Disposal Wells
240.655	Mechanical Integrity Testing for Class II Injection Wells
240.660	Monitoring and Reporting Requirements for Enhanced Recovery Injection and Disposal Wells

SUBPART G: WASTE PROHIBITED

Section

240.710	Avoidable Waste of Gas
240.720	Escape of Unburned Gas Prohibited

SUBPART H: PROTECTION OF WORKABLE COAL BEDS

Section

240.805	Introduction
240.810	Workable Coal Beds Defined
240.820	Mining Board may Determine Presence of Coal Seams

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENT(S)

240.830 Well Locations Prohibited
 240.840 Notice to Mining Board
 240.850 Casing and Protective Work
 240.860 Operational Requirements Over Active Mine

SUBPART I: GENERAL LEASE OPERATING REQUIREMENTS AND
 AVOIDANCE OF SURFACE POLLUTION

Section
 240.905 Introduction
 240.910 Disposal in Underground Stratum
 240.920 Disposal in Earthen Pits
 240.930 Pipes to be Kept in Repair
 240.940 Burn Off Pits
 240.950 Lease Tank Reservoirs
 240.960 Fire Hazards at Well Locations
 240.970 Mining Board Supervision
 240.980 Yearly Inspection--of Pits--Revocation of Permits--Orders for
 Corrective Action and Other Disposal
 Lease and Well Identification

SUBPART J: VACUUM

Section
 240.1005 Requirements for Use of Vacuum Pumps
 240.1010 Application for Use of Vacuum
 240.1020 Notice and Hearing on Application
 240.1030 Mining Board Authority

SUBPART K: PLUGGING OF WELLS

Section
 240.1105 Plugging of Non-Productive Wells (Repealed)
 240.1110 Mining-Board-Supervision Definitions
 240.1120 When Well-to-be-plugged Plugging of Uncased Wells
 240.1130 Prior-Notice-to-Mining--Board-Representatives Plugging or Temporary
 Abandonment of Abandoned or Inactive Wells
 Owner--to--Furnish--Well--Log General Plugging Procedures and
 Requirements
 240.1140 Plugging-Methods-and-Procedures Specific Plugging Procedures
 240.1151 Procedures for Plugging Coal Seams
 240.1160 Converting to Water Well (Repealed)
 240.1170 Restoration-of-Surface Well Site Restoration
 240.1180 Extension-of-time-to-plug-Well Lease Restoration
 240.1190 Filing Plugging Affidavit

SUBPART L: VALIDITY OF RULES

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENT(S)

Section
 240.1200 Severability
 SUBPART M: OIL FIELD BRINE HAULING

Section
 240.1310 Authority, Policy and Purpose
 240.1320 Definitions
 240.1330 Oil Field Brine Haulers Permit
 240.1340 Applications for Brine Hauling Permit Shall Include the Following:
 240.1350 Applications for Oil Field Brine Hauling Permits--Signatures and
 Authorization
 240.1360 Oil Field Brine Hauling Permit Conditions
 240.1370 Inspection of Vehicles
 240.1380 Transfer of Permits
 240.1385 Revocation of Oil Field Brine Hauling Permit
 240.1390 Records and Reporting Requirements
 240.1395 Bonds--Blanket Surety Bond

AUTHORITY: Implementing and authorized by Sections 6 and 8a of The Illinois
 Oil and Gas Act (Ill. Rev. Stat. 1989, ch. 96 1/2, pars. 5409 and 5413).

SOURCE: Adopted November 7, 1951; emergency amendment at 6 Ill. Reg. 903,
 effective January 15, 1982, for a maximum of 150 days; amended at 6 Ill. Reg.
 5542, effective April 19, 1982; codified at 8 Ill. Reg. 2475; amended at 11
 Ill. Reg. 2818, effective January 27, 1987; amended at 14 Ill. Reg. 2317,
 effective January 25, 1990; recodified at 14 Ill. Reg. 3053; amended at 14
 Ill. Reg. 13620, effective August 8, 1990; amended at 14 Ill. Reg.
 20427, effective January 1, 1991.

(NOTE: Capitalization denotes statutory language.)

SUBPART K: PLUGGING OF WELLS

Section 240.1105 Plugging of Non-Productive Wells (Repealed)

As-provided-by-the-Act--as-amended--and-to-prevent--waste-as-therein-defined--
 any-owner--or-manager-who-owns--has-drilled--or-has-acquired-a-nonproductive
 well--drilled-for-oil--or-gas--or-for-any-other-purpose--in-connection-with-the
 exploration-and-production-of--the-same--including-unused-input--wells--salt
 water-disposal-wells--and-geological-or-structure-test-holes-drilled-below-the
 glacial-drift-shall--be-required--by-the-Mining-Board--to-securely--plug-and
 abandon-such-well--in-the-manner-herein-provided--except--when-an-extension-of
 time-has-been-granted-by-the-Mining-Board-in-writing.

(Source: Repealed at 14 Ill. Reg. 20 27, effective January 1, 1991)

Section 240.1110 Mining-Board-Supervision Definitions

DEPARTMENT OF MINES AND MINERALS

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENT(S)

NOTICE OF ADOPTED AMENDMENT(S)

a) The plugging and abandoning of wells and the consequent pulling of casing of the partial plugging back operations from one formation to another shall be under the supervision of the Mining Board and the Mining Board Representative. The Mining Board shall have authority to prohibit the plugging of a well when the equipment used is not adequate or is insufficient, in the opinion of the Mining Board, to perform the abandonment according to the Rules.

a) The owner or manager shall not permit any well drilled for oil, gas, salt water disposal or any other purpose in connection with the production of oil and gas to remain unplugged after such well is no longer used or held for use for the purpose for which it was drilled or converted.

b) Unless the operator of any such well has been granted an extension of time to plug pursuant to Section 240.1180 of this Subpart K, such well shall be plugged when and if:

b) When the casing in any well is not the property of the person owning the well, the owner of such casing is prohibited from pulling the same until he has notified a Mining Board Representative and then shall securely plug such well under the supervision of the Mining Board in the same manner as the owner of the well is herein required.

i) Drilling operations on a drilling well shall have ceased for a period of 30 days and no production string has been run.

For the purpose of this Subpart the term:

"Cased Well" means a well in which production casing has been set.

"Cement" means a class A neat cement with a minimum weight of fifteen and six tenths (15.6) pounds per gallon, unless the cement contains additives which improve the ability of the cement to provide necessary protection and which maintains a minimum compressive strength of 500 PSI after 24 hours.

2) Any well for which operations have ceased for a period of six months, provided however, in any event, if the surface equipment is not in place on such well, the well shall be capped promptly for safety reasons.

"Circulation Method" means placement of cement used in plugging a well by circulating cement through a pipe set at a specified depth in the well.

a) Any well in which production casing is not set and cemented shall be plugged in accordance with Section 240.1140 of this Part within 30 days after drilling has ceased, unless an extension of time has been granted by the Department. In determining whether to grant an extension and in determining the length of an extension, the Department will consider the permittee's specific plans for further wellbore evaluation or utilization.

"Dump Bailer Method" means placement of cement used in plugging a well by using a dump bailer on a wire line.

b) If the Department determines, based upon field observation, that the uncased well presents a risk of contamination to the environment, or a risk of fire or public safety hazard due to the leaking of well bore fluids or the escape of flammable or toxic gases, the permittee shall commence plugging the well within twenty four (24) hours after notification by the Department.

"Mechanical Plug" means a cast iron bridge plug or drillable or retrievable plug.

"Mud" means a drilling mud with a minimum Marsh Funnel viscosity of forty-five (45) seconds. Mud may contain water (fresh or brine), Bentonite, Attapulgite or other additives if they do not reduce the viscosity below forty-five (45) seconds.

"Uncased Well" means a well in which production casing has not been set.

(Source: Section repealed, new Section adopted at 14 Ill. Reg. 20427 effective January 1, 1991.)

Section 240.1120-When Well-to-be-plugged Plugging of Uncased Wells

(Source: Section repealed, new Section adopted at 14 Ill. Reg. 20427, effective January 1, 1991.)

Section 240.1130-Prior-Notice-to-Mining-Board-Representative Plugging or Temporary Abandonment of Abandoned or Inactive Wells

When the owner or manager of any inactive, nonproductive or nonoperative well desires to plug such well or partially plug back to a different formation or to withdraw casing from such well, he shall notify a Mining Board Representative and, if an active coal mine area, notify the owner or operator of such coal mine at least eight (8) hours in advance of the time he expects to begin plugging or pulling casing. The commencement of such operations, including shooting off casing, is prohibited until an authorized Mining Board Representative is present.

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENT(S)

- a) Any production well which has ceased operation for a period of twenty four (24) months as of or after the effective date of this part shall be plugged in accordance with Section 240.1140 of this Part unless the well has been temporarily abandoned in accordance with subsection (d) below.
- b) Any Class II UIC well(s) without tubing and packer shall be plugged in accordance with Section 240.1140 of this Part unless the well has been temporarily abandoned in accordance with subsection (d) below.
- c) All Class II UIC well(s) equipped with tubing and packer shall be tested in accordance with Section 240.655 of this Part or temporarily abandoned in accordance with subsection (d) below.
- d) The permittee may request temporary abandonment status by making written application on forms provided by the Department. The Department shall place the well on temporary abandonment status if the well meets the following conditions (which shall be continuing requirements):

- 1) The well shall have proper bond in effect.
- 2) The well shall have an intact wellhead or be capped with a valve, and configured to monitor casing or annular pressure.
- 3) If the well is an injection well, all injection lines shall be disconnected at the well.
- 4) The wellhead shall be above ground level.
- 5) The fluid level is no higher than one hundred (100) feet below the base of the fresh water zones as evidenced by an annual fluid level test conducted by the permittee under the supervision of the Department, using acoustical or wire line measuring methods. The fluid level test shall be reported to the Department annually during the period of temporary abandonment, unless the permittee elects to satisfy the requirements of subsection (6)(B) or (C) below.
- 6) If the fluid level, as tested, is higher than one hundred (100) feet below the base of the fresh water zones, the permittee shall:

- a) set a mechanical bridge plug within 100 feet above the perforated or open hole interval in the cemented portion of the casing, remove any fluid to a level at least 100 feet below the base of the fresh water zone, and monitor the fluid level annually in accordance with subsection (5)

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENT(S)

above; or

- b) set a mechanical bridge plug within 100 feet above the perforated or open hole interval in the cemented portion of the casing and pressure test the casing by maintaining a pressure of 300 PSIG (which may vary no more than 5%) for a period of 30 minutes at least once every five (5) years during any period of temporary abandonment; or
- c) install tubing and set a packer above the perforated or open hole interval in the cemented portion of the casing and conduct and pass an internal mechanical integrity test in accordance with Section 240.655 of this Part.

- e) Temporary abandonment status shall be granted for a five (5) year period. After the expiration of the five (5) year period, temporary abandonment status shall be granted on an annual basis.

- f) A temporarily abandoned well shall not be operated until it is reactivated by notifying the Department on a form prescribed by the Department. In addition, if the well is an injection or disposal well, the well shall not be reactivated until tubing and packer is set and an internal mechanical integrity test is passed in accordance with Section 240.655 of this Part.

(Source: Section repealed, new Section adopted at 14 Ill. Reg. 20427, effective January 1, 1991.)

Section 240.1140 Owner-to-Furnish-Well-log General Plugging Procedures and Requirements

- a) Upon arrival of the Mining Board Representative at the site of the well to be plugged or partially plugged back to a different formation, the owner or manager of the well, or his representative, shall make available to the Mining Board Representative a complete log of the well which shall show the character and depth of all formations encountered in the drilling of such well, particularly showing the depth and thickness of all oil-bearing strata, gas-bearing strata, water-bearing strata, and workable beds.
- b) When no log is furnished by the owner, the Mining Board may require the well to be filled with cement from bottom to top, or the Mining Board may require it to be plugged in accordance with the knowledge of logs of nearby wells.

- a) Notification of Well Inspector

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENT(S)

The permittee shall contact the well inspector for the county in which the well is located at least twenty-four (24) hours prior to plugging a cased well, or as soon as possible after determination has been made to plug an uncased well.

b) Well Drilling and Construction Data

For all cased wells, the permittee shall have a well log and the well completion report at the site for review by the well inspector at the scheduled time of plugging. If the permittee cannot locate well logs or the well completion report, the permittee shall make available at the site copies of any logs and well construction records maintained by the Illinois State Geological Survey. For all uncased wells, all available drilling and well construction information shall be at the well site for review by the well inspector at the time of plugging.

c) Foreign Material Prohibited

1) Except for an unavoidable loss of drilling or logging tools or producing equipment, placing or lodging any material or substance, other than those authorized to be used in plugging under this Subpart, in an unplugged well to either fill or bridge the hole is prohibited.

2) Foreign materials which have been placed in the hole shall be removed before plugging operations are commenced.

d) Plugging A Bridged Well

When a well becomes plugged or obstructed because of the loss of drilling or logging tools or producing equipment, which would be impractical to remove, the Department may vary the plugging requirements of this Section and specify alternative plugging requirements. In determining whether to approve and in selecting alternative plugging requirements, the Department shall consider the time and cost of removing lost tools or equipment, the potential for damage to fresh water and coal seams and the depth of the lost tools or equipment in relation to the depth of fresh water zones and coal seams, and well construction characteristics.

(Source: Section repealed, new Section adopted at 14 Ill. Reg. 20427, effective January 1, 1991.)

Section 240.1150 Plugging-Methods-and-Procedures Specific Plugging Procedures

a) Generally-

1) A cement-plug-to-protect--the-producing-formation-must-be-placed

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENT(S)

opposite-the-producing-formation-and-extend-to-a-point-twenty (20)-feet-above-the-top-of-said-producing-formation--in-cases where-the-history-of-the-well-shows-that-heavy-or-repeated-shots in-a-sandstone-formation--or-heavy-repeated-acidization-in-a limestone-formation--render--it--probably--that--a-large-cavity exists-within-the-producing-formation--it-is-permissible-to-fill such-cavity-with-sand; crushed-rock; or other-suitable-material approved-by--the-Mining-Board-in-order-to-provide-an-anchor-on which-to-place-a-cement-plug-not-less-than-twenty--(20)-feet-in length-above-the-top-of-such-producing-formation--A-cement-plug is-to-be-placed-below-the-casing-seat-of-the-oil-string-and extend-to-a-point-twenty (20)-feet-above-said-seat-and-if-there is-a-liner-that-is-not-to-be-withdrawn--said-cement-plug-shall be-placed-at-the-top-of-the-liner-and-extend--to-a-point-twenty (20)-feet-above.

2) No-sand,--gravel,--or-other--foreign-substance-shall-be-mixed-in the-slurry; however,--the-use-of-an-adminixture-of-special-mud materials-may--be-used,--subject-to-the-approval-of--the-Mining Board-Representative--

b) Protection-of-Coal-Seams

1) Each-coal-seam-of-thirty (30)--inches-or-more-of-thickness-and lying-above--the-depth--of--one-thousand--(1000)--feet-shall--be protected-by-a-cement-plug-extending-one-hundred (100)--feet above-said-coal-seam-to-a-distance--of-fifty (50)--feet-below-the same-or-to-the-bottom-of-the-hole,--whichever-is-less--

2) In-wells-penetrating-an-active-mine--or-the-worked-out-area-of-a mine--or--the-undeveloped-limits-of-a-mine--property-having workable--coal-seam--or-seams,--a-substantial-support-shall--be provided-for-each-cement-plug-required-for-coal-seam-protection. The-supporting-plug-shall-consist-of-wood--or-other-suitable material-having-adequate-strength-and-shall-be-set-and-tested-to determine-that-settlement-or-a-movement-of-the-cement-plug-will not-take-place-during-the-period-required-for-the-setting-of-the cement.

c) Shooting-Casing-in-Rotary-Hole-

1) In-wells-originally-drilled-by-rotary-tools--before-any-casing is-shot-off--or--otherwise-parted-at-a-point-above--the-casings shoe,--the-hole-must-be-filled-with-properly-prepared-mud-of-not less--than--thirty-eight (38)---viscosity,--or--other--suitable material,--to-the-point-of-parting. After-the-casing-is-patted and-withdrawn,--the-hole-must-be-completely-filled-with-mud.

DEPARTMENT OF MINES AND MINERALS

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENT(S)

NOTICE OF ADOPTED AMENDMENT(S)

2) A cement plug twenty-five (25) feet in length shall be placed ten (10) feet below the base of the surface casing and extend to a point of at least fifteen (15) feet above the base of surface casing. The remainder of the hole shall be filled with mud.

3) The surface casing shall be cut off three (3) feet below the surface of the ground and a mushroomed cement cap of approximately one (1) foot in thickness shall be placed over the casing so that the top of the mushroomed cap is at least two (2) feet below the surface of the ground. The hole shall then be filled with dirt and the surface of the ground leveled.

4) In the event that surface casing has not been used, a cement plug shall be placed in the hole three (3) feet below the surface to a depth of twenty-five (25) feet. A mushroomed cement cap of approximately one (1) foot in thickness shall be placed over the top of the hole so that the top of the mushroomed cap is at least two (2) feet below the surface of the ground. The hole shall then be filled with dirt and the surface of the ground leveled.

5) These provisions shall not exclude the placing of cement in the producing formation or opposite workable coal seams as herein provided. The surface casing of such wells shall not be withdrawn.

d) In Wells Drilled with Cable-Tools

1) In wells drilled and completed with cable tools the producing formations and all workable coal seams must be protected as heretofore provided. As each string of casing is picked up or parted, it shall be raised one joint, and then approximately one-fourth (1/4) yard of native clay or mud dropped down the casing and allowed to settle below the base of casing.

2) When pulling casing from wells where caving occurs which partially fills the well bore the remainder of the hole shall be plugged as herein provided.

3) In such cases and also in wells where formation or walls of the hole do not cave, the hole shall be filled to within twenty-five (25) feet of the surface with native clay or Bentonitic materials.

4) In areas where in the drilling of the well it was necessary to drive pipe for the outside string in order to prevent casing or to protect fresh water horizons or formations, the drive pipe shall be left in place and not removed.

5) Where drive pipe is used it shall be cut off three (3) feet below the surface of the ground and a twenty-five (25) foot cement plug run inside the drive pipe and anchored thereto. The plug shall be placed at a point three (3) feet where surface casing has been pulled, and cement below the surface to a depth of twenty-five (25) feet.

6) In either event where drive pipe is used or the surface casing has been pulled, a mushroomed cement cap of approximately one (1) foot in thickness shall be placed at a point three (3) feet below the surface of the ground and allowed to mushroom until the diameter of the cement plug is at least three (3) times the diameter of the hole drilled, then the hole shall be filled with dirt and the surface of the ground leveled.

e) When Casing Left in Hole

In wells where casing is not removed when wells are abandoned, the plugging operation shall be done in the same manner as provided for abandoning wells where casing is withdrawn.

f) Foreign Material Prohibited

1) No person shall knowingly or purposely place or lodge any foreign material or substance in an unplugged well which will either fill or bridge such hole.

2) When foreign material has been knowingly or purposely placed in the hole the Mining Board may require such material to be removed before plugging operations are commenced.

g) Plugging Bridged Hole

When in normal production or drilling operations the hole becomes plugged or obstructed because of loss of drilling tools or producing equipment which it would be impractical or impossible to remove, special consideration shall be allowed and the well shall be plugged as nearly to the aforementioned requirements as existing circumstances will permit. The exact method of plugging and the equipment lost shall be shown on the plugging affidavit.

a) Circulation of Cement

Cement may be circulated from total depth or plugged back total depth to surface in lieu of the placing of plugs specified in subsection (b), (c) and (d) below, provided both the workable coal and the fresh water zones have been protected by cement in direct contact with both strata.

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENT(S)

b) Producing Interval Plug1) Cased Wells

A) When using the Circulation Method, a cement plug shall be placed opposite each perforated interval and extend fifty (50) feet below the deepest perforated interval, total depth, or plugged back total depth, and extend to fifty (50) feet above the shallowest perforated interval or fifty (50) feet above the open hole interval.

B) When using the Dump Bailer Method, a mechanical plug shall be set immediately above each perforated interval and a minimum of ten (10) feet of cement placed on top of each mechanical plug.

2) Uncased Wells

Wells shall be filled with mud before commencement of plugging operations and a cement plug shall be placed opposite any exposed interval which has produced oil or gas or into which infection is occurring within 1/4 mile radius of the well. The cement plug shall extend from 50 feet below the exposed zone to fifty (50) feet above the zone. The cement plug may be placed using either the circulation or dump bailer method.

c) Coal plugs - A plug shall be placed across each workable coal seam in accordance with Section 240.1151 of this Part.

d) Surface Plug - Surface casing shall not be pulled from any well and a cement plug shall be placed across the fresh water zones using either the circulation or dump bailer method as follows:

1) Wells with surface casing

A) If surface casing extends fifty (50) feet below the fresh water zones with cement circulated to the surface, a cement plug shall be placed in direct physical contact with the strata and surface casing from twenty five (25) feet below the setting depth of the surface casing and extend to the surface. If production casing is left in the hole and there is no cement behind the production casing, cement shall be placed inside and outside of the production casing from twenty five (25) feet below the setting depth of the surface casing and extend to the surface. Cement shall be placed outside of the production casing by perforating the casing 25 feet below the setting depth of the surface casing and squeezing cement behind the production casing

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENT(S)

to the surface, or by inserting tubing down the backside of the production casing to a depth of 25 feet below the setting depth of the surface casing and circulating cement to the surface.

B) If surface casing does not extend fifty (50) feet below the base of the fresh water zone, a continuous cement plug shall be placed in direct physical contact with strata from a depth of fifty (50) feet below the base of the fresh water zone to the surface. If production casing is left in the hole and there is no cement behind the production casing, cement shall be placed inside and outside of the production casing from fifty (50) feet below the base of the fresh water zone and extend to the surface. Cement shall be placed outside of the production casing by perforating the casing 50 feet below the base of the fresh water zone and squeezing cement behind the production casing to the surface, or by inserting tubing down the backside of the production casing to a depth of 50 feet below the base of the fresh water and circulating cement to the surface.

2) Wells without a surface casing - A cement plug shall be placed from a depth of fifty (50) feet below the base of the fresh water zones to the surface.

e) Plugging Requirements for Wells with Uncemented Casings.

When the Department determines that the plugging procedures set forth in this Section cannot be followed due to well construction and the lack of cement behind the casings, the Department will authorize the following alternative plugging procedures:

1) the production casings shall be removed from a point at least fifty (50) feet below the base of the fresh water, the hole filled with mud, and a Surface Plug set in accordance with subsection (d) above;

2) if the production casings cannot be removed to a depth at least fifty (50) feet below the base of the fresh water, all casings contained within the outermost casing shall be removed to a depth at least fifty (50) feet below the base of the fresh water, and the outermost casing in direct contact with the borehole wall shall be perforated, ripped or parted at an interval 50 feet below the base of the fresh water to permit cement to infiltrate the annulus between the casing and the borehole wall. The hole shall be filled with mud, the perforated, ripped or parted interval shall be squeezed with

DEPARTMENT OF MINES AND MINERALS
NOTICE OF ADOPTED AMENDMENT(S)

cement, and a Surface Plug must be set in accordance with subsection (d) above.

- 3) if the well cannot retain mud because the producing interval takes fluid, the producing interval shall be covered with sand, crushed rock or other similar material to provide an anchor on which to place the column of mud, and the hole shall be filled with mud and a surface plug set in accordance with subsections (e)(1) or (2) above.

(Source: Section repealed, new Section adopted at 14 Ill. Reg. 20427, effective January 1, 1991.)

Section 240.1151 Procedures for Plugging Coal Seams

- a) When the owner or manager of any inactive, nonproductive or nonoperative well in an active coal mine area desires to plug such well or partially plug back to a different formation or to withdraw casing from such well, he shall notify the well inspector for the county in which the well is located and notify the owner or operator of such coal mine at least eight (8) hours in advance of the time he expects to begin plugging or pulling casing. The commencement of such operations, including shooting off casing, is prohibited until an authorized Department Representative is present.

b) Protection of Coal Seams

- 1) Each coal seam of thirty (30) inches or more of thickness and lying above the depth of one thousand (1000) feet shall be protected by a cement plug extending one hundred (100) feet above said coal seam to a distance of fifty (50) feet below the same or to the bottom of the hole, whichever is less.

- 2) In wells penetrating an active mine or the worked out area of a mine or the undeveloped limits of a mine property having workable coal seam or seams, a substantial support shall be provided for each cement plug required for coal seam protection. The supporting plug shall consist of wood or other suitable material having adequate strength and shall be set and tested to determine that settlement or a movement of the cement plug will not take place during the period required for the setting of the cement.

- c) The provisions of this Section are in addition to the plugging requirements of this Subpart.

(Source: Added at 14 Ill. Reg. 20427, effective January 1, 1991)

ILLINOIS REGISTER
20446
90
DEPARTMENT OF MINES AND MINERALS
NOTICE OF ADOPTED AMENDMENT(S)

Section 240.1170 Restoration of Surface Well Site Restoration

- a) Leaving the surface of lands with a part of the operating structure or other equipment intact after abandoning or plugging a well or wells is against public policy and constitutes public nuisances and shall be hereafter prohibited. Whenever any owner or manager shall abandon or plug a well or wells he shall within six (6) months thereafter clear the area around the location of all refuse material, burn waste oil, drain and fill all excavations, remove concrete bases, machinery and materials, and level the surface to leave the site as nearly as possible in the condition encountered when operations were commenced, unless the fee owner of the surface of said land and the owner or manager have entered into a written contract providing otherwise. A copy of this contract shall be filed with the Mining Board for their approval.

- b) When the fee owner of the surface desires to utilize the pits dug in connection therewith the fee owner shall sign and file with the Mining Board a release form furnished by the Mining Board, thereby releasing the owner, manager, or operator from all responsibility and statutory or other requirements for further filling of the pits.

- c) Any person, firm, association, partnership or corporation violating the provisions of this Act shall be subject to penalties of the Public Nuisance Act as set forth in Section 22 of the Criminal Code of the Illinois Revised Statutes.

Within six (6) months after a well is plugged, the well site shall be cleared of all drilling and production equipment, waste oil, rock or concrete bases, machinery, and oil field debris. Casing shall be cut off at least four (4) feet below the surface of the ground, and a steel plate welded on the casing or a mushroomed cap of cement approximately one (1) foot in thickness shall be placed over the casing so that the top of the cap is at least three (3) feet below ground level. All excavations and pits shall be filled and the surface leveled to original grade.

(Source: Section repealed, new Section adopted at 14 Ill. Reg. 20427, effective January 1, 1991.)

Section 240.1180 Extension of Time to Plug Well Lease Restoration

- a) Upon written application for an extension of time to defer the plugging and abandonment of any unplugged well, the Mining Board, at its discretion, may grant such extension for a reasonable period of time when good cause can be shown by the person making the application and providing the casing is all left in the well and is in sound condition. If water was encountered which will flood oil-bearing formations exposed in the open hole, the water-bearing

DEPARTMENT OF MINES AND MINERALS

NOTICE OF ADOPTED AMENDMENT(S)

formation below the casing seat shall be plugged off with cement. The top of the casing shall be securely capped.

b) Requests for an extension of time to plug shall be granted by the Mining Board if the cause shown by the operator shall be for the use of future possible production or other good causes. The extension of time granted by the Mining Board shall and hereby does require the operator to notify the Mining Board of any change in status of the well. Any extension of time to plug shall be on a non-transferable basis.

c) If no bond covering such well is then in effect, a bond shall be given before the extension is granted, and such bond shall remain in full force and effect until the well is plugged and the other requirements of final abandonment have been completed.

d) At the expiration of any extension, granted, the well shall be plugged and abandoned if a further extension is denied by the Mining Board.

Within six (6) months after the last well on a lease has been plugged, all excavations and pits shall be filled and leveled to original grade. Subject to an existing right of way, tank batteries and other production equipment, rock and concrete pads, oil field debris, injection and flow lines at or above the surface, and electric power lines and poles extending on or above the surface, shall be removed. Containment dikes shall be removed if constructed with other than soil and leveled to original grade.

(Source: Section repealed, new Section adopted at 14 Ill. Reg. 20427 effective January 1, 1991.)

Section 240.1190 Filing Plugging Affidavit

Immediately after the plugging of any well has been accomplished completed, an affidavit shall be executed in duplicate and jointly signed by the owner or manager on a form provided by the Department, by the permittee or his representative and the well inspector. Mining Board Representative who supervised the plugging operation. The plugging affidavit shall identify the ownership and location of the well and describe the methods and materials used in plugging the well and shall be retained by the Department. The plugging affidavit, in duplicate, on a form furnished by the Mining Board, shall be filed in the office of the Oil and Gas Division of the Department of Mines and Minerals at Springfield, Illinois.

(Source: Amended at 14 Ill. Reg. 20427, effective January 1, 1991)

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

1) Heading of the Part: Primary Drinking Water Standards

2) Code Citation: 35 Ill. Adm. Code 611

3) Section Numbers: Adopted Action:
611.102, 611.526, 611.606, 611.610, 611.720 Amendments

4) Statutory Authority: Ill. Rev. Stat. 1989, ch. 111 1/2, pars. 1017, 1017.5 and 1027.

5) Effective Date of Amendments: December 11, 1990

6) Does this rulemaking contain an automatic repeal date? No.

7) Does this Amendment contain incorporations by reference?

Yes. Section 611.102 contains incorporations by reference. Ill. Rev. Stat. 1989, ch. 111 1/2, par. 1017.5 provides that Section 5 of the APA shall not apply to this rulemaking.

8) Date filed in Board's Principal Office: Order adopted November 29, 1990.

9) Notice of Proposal Published in Illinois Register:

October 5, 1990; 14 Ill. Reg. 16215

10) Has JCAR issued a Statement of Objections to these rules? No.

Section 22.4(a) of the Environmental Protection Act (Ill. Rev. Stat. 1987, ch. 111 1/2, par. 1022.4(a)) provides that Section 5 of the Administrative Procedure Act shall not apply. Because this rulemaking is not subject to Section 5 of the APA, it is not subject to first notice or to second notice review by JCAR.

11) Differences between proposal and final version:

Section	Change
611.102	
ASTM D992	Reference completed
ASTM D1688	Reference completed
Methods 302-306	Reference completed
Methods 301 A	Reference completed
Methods 404A & B	Reference completed
Method 419C	Reference completed
Method 605	Reference completed

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

Method 43A & C Incorrect reference deleted
Method 408C - F Reference completed
Method 410C Shift to lower case
Method 412D Reference completed
Methods 413A & C Added (replacing "43A and C")
Methods 413B & E Reference completed
Method 908D Reference completed
Method 908E Shift to lower case

611.606(h) Renumber subsections

611.606
(J)(2)(A) Correct citation
(m)(2)(B) Delete "; or", add "."

- 12) Have all the changes agreed upon by the Board and JCAR been made as indicated in the agreement letter issued by JCAR?

Section 22.4(a) of the Environmental Protection Act provides that Section 5 of the Administrative Procedure Act shall not apply. Because this rulemaking is not subject to Section 5 of the APA, it is not subject to first notice or to second notice review by JCAR.

- 13) Will this Amendment replace an emergency Amendment currently in effect?
No.

- 14) Are there any other amendments pending on this Part? Yes, in R90-13:

Section Numbers	Proposed Action	Illinois Register Citation
611.325	Amendment	Oct. 19, 1990; 14 Ill. Reg. 17154
611.521	Amendment	Oct. 19, 1990; 14 Ill. Reg. 17154

- 15) Summary and Purpose of Amendment:

A complete description is contained in the Board's Opinion of November 19, 1990, in R90-21, which Opinion is available from the address below.
Section 17.5 of the Environmental Protection Act (Ill. Rev. Stat. 1989, ch. 111 1/2, par. 1017.5) provides that Section 5 of the Administrative Procedure Act shall not apply. Because this rulemaking is not subject to Section 5 of the APA, it is not subject to first notice or to second notice review by JCAR.

This proposed amendment adds the "MMO-MUG test" as an optional means of determining coliform levels, and makes other corrections to incorporations by reference of analytical methods.

- 16) Information and questions regarding this adopted amendment shall be directed to:

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

Morton F. Dorothy
Scientific/Technical Section
Illinois Pollution Control Board
104 W. University
Urbana, IL 61801
217/ 333-5575

The full text of the Adopted Amendment begins on the next page:

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

Point-of-Entry Devices

Use of other Non-centralized Treatment Devices

SUBPART F: MAXIMUM CONTAMINANT LEVELS (MCL's)

Inorganic Chemicals
Organic Chemicals
VOCs

Section
611.100
611.101
611.102
611.103
611.108
611.109
611.110
611.111
611.112
611.113
611.114
611.115
611.120
611.121
611.125
611.126

SUBPART L: MICROBIOLOGICAL MONITORING AND ANALYTICAL REQUIREMENTS

Section
611.521
611.522
611.523
611.524
611.525
611.526
611.527
611.531
611.532
611.533

SUBPART M: TURBIDITY MONITORING AND ANALYTICAL REQUIREMENTS

Section
611.560

SUBPART N: INORGANIC MONITORING AND ANALYTICAL REQUIREMENTS

Section
611.601
611.602
611.603
611.606
611.607
611.610

SUBPART O: ORGANIC MONITORING AND ANALYTICAL REQUIREMENTS

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

Section
611.641 Sampling and Analytical Requirements
611.645 Analytical Methods
611.648 Sampling for VOCs
611.650 Monitoring for 36 Contaminants
611.657 Analytical Methods for 36 Contaminants

SUBPART P: THM MONITORING AND ANALYTICAL REQUIREMENTS

Section
611.680 Sampling, Analytical and other Requirements
611.683 Reduced Monitoring Frequency
611.684 Averaging
611.685 Analytical Methods
611.686 Modification to System

SUBPART Q: RADIOLOGICAL MONITORING AND ANALYTICAL REQUIREMENTS

Section
611.720 Analytical Methods
611.731 Gross Alpha
611.732 Manmade Radioactivity

SUBPART T: REPORTING, PUBLIC NOTIFICATION AND RECORDKEEPING

Section
611.830 Applicability
611.831 Monthly Operating Report
611.832 Notice by Agency
611.833 Cross Connection Reporting
611.840 Reporting
611.851 Reporting MCL and other Violations
611.852 Reporting other Violations
611.853 Notice to New Billing Units
611.854 General Content of Public Notice
611.855 Mandatory Health Effects Language
611.856 Fluoride Notice
611.858 Fluoride Secondary Standard
611.860 Record Maintenance
611.870 List of 36 Contaminants

Appendix A Mandatory Health Effects Information
Appendix B Percent Inactivation of *G. Lamblia* Cysts
Appendix C Common Names of Organic Chemicals
Table A Total Coliform Monitoring Frequency
Table B Fecal or Total Coliform Density Measurements
Table C Frequency of RDC Measurement

AUTHORITY: Implementing Sections 17 and 17.5 and authorized by Section 27 of the Environmental Protection Act (Ill. Rev. Stat. 1989, ch. 111 1/2, pars. 1017, 1017.5 and 1027.

NOTICE OF ADOPTED AMENDMENTS

SOURCE: Adopted in R88-26 at 14 Ill. Reg. 16517, effective September 20, 1990; amended in R90-21 at 14 Ill. Reg. 20448, effective December 11, 1990.

SUBPART A: GENERAL

Section 611.102 Incorporations by Reference

a) Abbreviations. The following abbreviated names are used for materials incorporated by reference:

"AEPA-1 Polymer" is available from Advanced Polymer Systems.

"ASTM" means American Society for Testing and Materials

"Indigo method" is as described in "Standard Methods", 17th Edition, Method 4500-03 B.

"Inductively Coupled Plasma Method" means "Inductively Coupled Plasma-Atomic Emission Spectrometric Method for Trace Element Analysis in Water and Wastes -- Method 200.7, with appendix" See 40 CFR 136, Appendix C.

"Inorganic Methods" means "Methods for Chemical Analysis of Water and Wastes", available from NTIS

"Microbiological Methods" means "Microbiological Methods for Monitoring the Environment, Water and Wastes", available from NTIS.

"MMO-MUG Test" means "minimal medium ortho-nitrophenyl-beta-d-galactopyranoside - 4-methyl-umbelliferyl-beta-d-glucuronide test", available from Access Analytical Systems, Inc.

"NCRP" means "National Council on Radiation Protection".

"NTIS" means "National Technical Information Service".

"Organic Methods" means "Methods for the Determination of Organic Compounds in Drinking Water", available from USEPA.

"Pesticide Methods" means "Methods for Organochlorine Pesticides and Chloro-phenoxy Acid Herbicides in Drinking Water and Raw Source Water", available from USEPA.

"Radiochemical Methods" means "Interim Radiochemical Methodology for Drinking Water", available from NTIS.

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

"SPE Test Method" means "Solid Phase Extraction Test Method", available from J.T. Baker Chemical Company.

"Standard Methods", means "Standard Methods for the Examination of Water and Wastewater", available from the American Waterworks Association.

"Technicon Methods" means "Fluoride in Water and Wastewater", available from Technicon.

"USGS Method" means "United States Geological Survey Method"

- b) The Board incorporates the following publications by reference:

Access Analytical Systems, Inc., 21 Business Park Drive,
Branford, CT 06405 800/321-0207

MMO-MUG tests: Colilert P/A or Colilert MPN.

ASTM. American Society for Testing and Materials, 1976 Race Street, Philadelphia, PA 19103

ASTM Method D858-88, "Standard Test Methods for Manganese in Water", approved August 19, 1988.

ASTM Method D992-71, "Standard Method of Test for Nitrate Ion in Water", effective October 22, 1971.

-ASTM Method D1067-88, "Standard Test Methods for Acidity of Alkalinity of Water", approved August 19, 1988.

ASTM Method D1126-86, "Standard Test Method for Hardness in Water", approved August 29, 1988.

ASTM Method D1179-72A or B "Standard Test Methods for Fluoride in Water", approved July 28, 1972, reapproved 1978.

-ASTM Method D1293-84, "Standard Test Methods for pH of Water", approved October 26, 1984.

ASTM Method D1428-64, "Standard Test Methods for Sodium and Potassium in Water and Water-Formed Deposits by Flame Photometry", approved August 31, 1964, reapproved 1977.

ASTM Method D1687-77D, "Standard Test Methods for Chromium in Water", approved February 18, 1977.

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

ASTM Method D1588-84D or E, "Standard Test Methods for Copper in Water", approved November 30, 1984.

ASTM Method D1889-88a, "Standard Test Method for Turbidity of Water", approved June 24, 1988.

ASTM Method D2459-72, "Standard Test Method for Gamma Spectrometry in Water", 1975, reapproved 1981, discontinued 1988.

ASTM Method D2907-83, "Standard Test Methods for Microquantities of Uranium in Water by Fluorometry", approved May 27, 1983.

ASTM Method D2972-78A or B, "Standard Test Methods for Arsenic in Water", approved August 18, 1973.

ASTM Method D3086-79, "Standard Test Methods for Organochlorine Pesticides in Water", approved November 30, 1979.

ASTM Method D3223-79, "Standard Test Method for Total Mercury in Water", approved November 30, 1979.

ASTM Method D3478-85, "Standard Test Method for Chlorinated Phenox Acid Herbicides in Water", approved November 29, 1985.

ASTM Method D3557-78A or B, "Standard Test Methods for Cadmium in Water", approved July 28, 1978.

ASTM Method D3559-78A or B, "Standard Test Methods for Lead in Water", approved July 28, 1978.

ASTM Method D3859-79, "Standard Test Methods for Selenium in Water", approved November 30, 1979.

ASTM Method D3867-79A or B, "Standard Test Methods for Nitrite-Nitrate in Water", approved November 30, 1979.

American Waterworks Association et al., 6666 West Quincy Ave., Denver, CO 80235 (303) 794-7711

Standard Methods for the Examination of Water and Wastewater, 13th Edition, 1971.

Method-s 302, 303, 304, 305 and 306- 302, Gross Alpha and Gross Beta Radioactivity in Water (Total).

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

Suspended and Dissolved.

Method 303, Total Radioactive Strontium and Strontium 90 in Water.

Method 304, Radium in Water by Precipitation.

Method 305, Radium 226 by Radon in Water (Soluble, Suspended and Total).

Method 306, Iritium in Water.

Standard Methods for the Examination of Water and Wastewater, 14th Edition, 1976.

Method-s- 301A II, -III, IV, VI and VII-Determination of Cadmium, etc. by Direct Aspiration into an Air-Acetylene Flame.

Method 301A III, Determination of Low Concentrations of Cadmium, etc. by Chelation with Ammonium Pyrrolidine Dithiocarbamate, and Extraction into Methyl Isobutyl Ketone.

Method 301A IV, Determination of Aluminum, etc. by Direct Aspiration into a Nitrous Oxide Acetylene Flame.

Method 301A VI, Determination of Mercury by Cold Vapor (Flameless) Atomic Absorption.

Method 301A VII, Determination of Arsenic and Selenium by Conversion to their Hydrides and Aspiration of the Gas into the Argon-Hydrogen Flame.

Method -3259-320 and 320A, Sodium, Flame Photometric Method.

Method 404A -and -, Arsenic/ Silver Diethyldithiocarbamate Method.

Method 404B(4) Arsenic/ Mercuric Bromide Stain Method

Method 413D, Cyanide, Colorimetric Method.

Method 419C- and B -, Nitrogen (Nitrate), Cadmium Reduction Method (Tentative).

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

Method 419D, Nitrogen (Nitrate), Brucine Method (Tentative).

Method 509A- and B-, Organochlorine Pesticides (Tentative).

Method 509B, Chlorinated Phenoxy Acid Herbicides (Tentative).

Method 605, Nitrogen (Nitrate), Cadmium Reduction Method (Tentative).

Standard Methods for the Examination of Water and Wastewater, 16th Edition, 1985.

-Method 43A and G-

Method 212, Temperature.

Method 214A, Turbidity, Nephelometric Method -- Nephelometric Turbidity Units.

Method-s- 303A- and B-, Determination of Antimony, etc. by Direct Aspiration into an Air-Acetylene Flame.

Method 303B, Determination of Low Concentrations of Cadmium, etc. by Chelation with Ammonium Pyrrolidine Dithiocarbamate (APDC) and Extraction into Methyl Isobutyl Ketone (MIBK).

Method 304, Determination of Micro Quantities of Aluminum, etc. by Electrothermal Atomic Absorption Spectrometry.

Method 408C-, D, E and F-, Chlorine (Residual), Amperometric Titration Method.

Method 408D, Chlorine (Residual), DPD Ferrous Titrimetric Method.

Method 408E, Chlorine (Residual), DPD Colorimetric Method.

Method 408F, Chlorine (Residual), Leuco Crystal Violet Method.

Method 410B- and G-, Chlorine Dioxide, Amperometric Method.

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

Method 410C, Chlorine Dioxide, DPD Method (Tentative).

Method 412D, Cyanide, Colorimetric Method.

Method 413-B and E-A, Fluoride, Preliminary Distillation Step.

Method 413B, Fluoride, Electrode Method.

Method 413C, Fluoride, SPADNS Method.

Method 413E, Fluoride, Complexone Method.

Method 423, pH Value.

Method 907A, Pour Plate Method.

Method 908-3, 908A, B, 6, 9 and E-, Multiple Tube Fermentation Technique for Members of the Coliform Group.

Method 908A, Standard Coliform Multiple-Tube (MPN) Tests.

Method 908B, Application of Tests to Routine Examinations.

Method 908C, Fecal Coliform MPN Procedure.

Method 908D, Estimation of Bacterial Density.

Method 908E, Presence-Absence (P-A) Coliform Test (Tentative).

Method 909-3, 909A, B and 6-, Membrane Filter Technique for Members of the Coliform Group.

Method 909A, Standard Total Coliform Membrane Filter Procedure.

Method 909B, Delayed Incubation Total Coliform Procedure.

Method 909C, Fecal Coliform Membrane Filter Procedure.

-Method 912K-

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

Standard Methods for the Examination of Water and Wastewater, 17th Edition, 1989.

Advanced Polymer Systems, 3636 Haven Avenue, Redwood City, CA 94063 415/ 366-2626:

AEPA-1 Polymer. See 40 CFR 141.22(a). Also, as referenced in ASTM D1889.

ERDA Health and Safety Laboratory, New York, NY

HASL Procedure Manual, HASL 300, 1973. See 40 CFR 141.25(b)(2).

J.T. Baker Chemical Company, 22 Red School Lane, Phillipsburg, NJ 08865:

Solid Phase Extract (SPE) Test Method Number SPE-550. See 40 CFR 141.24(e), footnote 6.

NCRP. National Council on Radiation Protection, 7910 Woodmont Ave., Bethesda, MD (301) 657-2652.

"Maximum Permissible Body Burdens and Maximum Permissible Concentrations of Radionuclides in Air and in Water for Occupational Exposure", NCRP Report Number 22, June 5, 1959.

NTIS. National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161 (703) 487-4600.

"Methods of for Chemical Analysis of Water and Wastes", J. Kopp and D. McGee, Third Edition, March, 1979. EPA-600/4-79-020, Doc. No. PB84-128677

"Microbiological Methods for Monitoring the Environment: Water and Wastes", R. Bodner and J. Winter, 1973. EPA-600/8-78-017, Doc. No. PB290-329/LP

"Procedures for Radiochemical Analysis of Nuclear Reactor Aqueous Solutions", H.L. Krieger and S. Gold, EPA-R4-73-014, May, 1973, Doc. No. PB222-154/78A

Technicon Industrial Systems, Tarrytown, NY 10591

"Fluoride in Water and Wastewater", Industrial Method #129-71W, December, 1972 See 40 CFR 141.23(f)(10), footnotes 6 and 7.

NOTICE OF ADOPTED AMENDMENTS

"Fluoride in Water and Wastewater", #380-75WE, February, 1976. See 40 CFR 141.23(f)(10), footnotes 6 and 7.

United States Environmental Protection Agency, (202) 382-4359

"The Analysis of Trihalomethanes in Drinking Waters by the Purge and Trap Method", Method 501.1. See 40 CFR 141, Subpart C, Appendix C.

"The Analysis of Trihalomethanes in Drinking Water by Liquid/Liquid Extraction," Method 501.2 See 40 CFR 141, Subpart C, Appendix C.

"Inductively Coupled Plasma-Atomic Emission Spectrometric Method for Trace Element Analysis in Water and Wastes -- Method 200.7, with Appendix to Method 200.7" entitled, "Inductively Coupled Plasma-Atomic Emission Analysis of Drinking Water", March 1987. See 40 CFR 136, Appendix C.

"Interim Radiochemical Methodology for Drinking Water", EPA-600/4-75-008 (Revised) March, 1976.

"Methods for the Determination of Organic Compounds in Drinking Water", EPA/600/4-88/039, December, 1988.

"Methods for Organochlorine Pesticides and Chloro-phenoxy Acid Herbicides in Drinking Water and Raw Source Water"

"Methods of for Chemical Analysis of Water and Wastes". See NTIS

"Microbiological Methods for Monitoring the Environment, Water and Wastes". See NTIS

"Procedures for Radiochemical Analysis of Nuclear Reactor Aqueous Solutions". See NTIS

United States Environmental Protection Agency, Science and Technology Branch, Criteria and Standards Division, Office of Drinking Water, Washington D.C. 20460

"Guidance Manual for Compliance with the Filtration and Disinfection Requirements for Public Water Systems using Surface Water Sources", October, 1989

USGS. United States Geological Survey.

NOTICE OF ADOPTED AMENDMENTS

Techniques of Water-Resources Investigation of the United States Geological Survey:

Book 5, Chapter A-1, "Methods for Determination of Inorganic Substances in Water and Fluvial Sediments", 1979

Book 5, Chapter A-3, "Methods for Analysis of Organic Substances in Water," 1971

c) The Board incorporates the following federal regulations by reference:

40 CFR 136, Appendix B and C (1989)

40 CFR 141.22(a) (1989)

40 CFR 141.23(f)(10), footnotes 6 and 7 (1989)

40 CFR 141.24(e), footnote 6 (1989)

40 CFR 141.25(b)(2) (1989)

40 CFR 141, Subpart C, Appendix C (1989).

d) This Part incorporates no future amendments or editions.

(Source: Amended at 14 Ill. Reg. 20448, effective Dec. 11, 1990.)

SUBPART L: MICROBIOLOGICAL MONITORING AND ANALYTICAL REQUIREMENTS

Section 611.526 Analytical Methodology

- The standard sample volume required for total coliform analysis, regardless of analytical method used, is 100 ml.
- Suppliers need only determine the presence or absence of total coliforms, a determination of total coliform density is not required.
- Suppliers shall conduct total coliform analyses in accordance with one of the following analytical methods, incorporated by reference in Section 611.102:

1) Multiple-Tube Fermentation (MTF) Technique, as set forth in:

- Standard Methods, 16th Edition, Method 908, 903A and 908B, except that 10 fermentation tubes must be used; or

POLLUTION CONTROL BOARD

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

NOTICE OF ADOPTED AMENDMENTS

- B) Microbiological Methods, Part III, Section B 4.1-4.6.4, pp. 114-118, (Most Probable Number Method), except that 10 fermentation tubes must be used; or

- 4) Suppliers need only determine the presence or absence of fecal coliforms, a determination of fecal coliform density is not required.

- 2) Membrane Filter (MF) Technique, as set forth in:

BOARD NOTE: Derived from 40 CFR 141.21(f) (1989), as amended at 54 Fed. Reg. 27562, June 29, 1989.

- A) Standard Methods, 16th Edition, Method 909, 909A and 909B; or

(Source: Amended at 14 Ill. Reg. 20448, effective Dec. 11, 1990)

- B) Microbiological Methods, Part III, Section B.2.1-2.6, pp. 108-112; or

SUBPART N: INORGANIC MONITORING AND ANALYTICAL REQUIREMENTS

- 3) P-A Coliform Test, as set forth in: Standard Methods, 16th Edition, Method 908E--; or

Section 611.606 Analytical Methods

- 4) MMO-MUG test.

Analyses conducted to determine compliance with Section 611.300 must be made in accordance with the following methods, incorporated by reference in Section 611.102. For approved analytical procedures for metals, the technique applicable to total metals must be used.

- d) In lieu of the 10-tube MTF Technique specified in subsection (c)(1), a supplier may use the MTF Technique using either five tubes (20-ml sample portions or a single culture bottle containing the culture medium for the MTF Technique, i.e., lauryl tryptose broth (formulated as described in Standard Methods, 16th Edition, Method 908A, incorporated by reference in Section 611.102) as long as a 100-ml water sample is used in the analysis.

a) Arsenic:

- 1) ASTM Method D2972A or B; or

- 2) Standard Methods, 14th Edition:

- e) Suppliers shall conduct fecal coliform analysis in accordance with the following procedure:

- A) Method 301A VII; or

- B) Method 404A and 404B(4); or

- 3) USGS Methods, Method I-1062-73, pp. 61-63, Atomic Absorption - Gaseous Hydride; or

- 4) Inorganic Methods:

- A) Method 206.2, Atomic Absorption Furnace Technique; or

- B) Method 206.3; or

- C) Method 206.4; or

- 5) Inductively Coupled Plasma Method 200.7.

b) Barium:

- 1) Standard Methods, 14th Edition, Method 301A IV; or

- 2) Inorganic Methods:

- 2) For Microbiological Methods, referenced above, which use a membrane filter, remove the membrane containing the total coliform colonies from the substrate with a sterile forceps and carefully curl and insert the membrane into a tube of EC medium. (The laboratory may first remove a small portion of selected colonies for verification). Gently shake the inoculated EC tubes to insure adequate mixing and incubate in a waterbath at 44.5 +/- 0.2 degrees C for 24 +/- 2 hours. Gas production of any amount in the inner fermentation tube of the EC medium indicates a positive fecal coliform test.

- 3) The preparation of EC medium is described in Standard Methods, 16th Edition, Method 908C.

POLLUTION CONTROL BOARD
NOTICE OF ADOPTED AMENDMENTS

- c) Cadmium:
- 1) ASTM Method D 3557 A or B; or
 - 2) Standard Methods, 14th Edition, Methods 301A II or III; or
 - 3) Inductively Coupled Plasma Method 200.7.
- d) Chromium:
- 1) ASTM Method D 1687; or
 - 2) Standard Methods, 14th Edition, Methods 301A II or III; or
 - 3) Inorganic Methods:
 - A) Method 218.1; or
 - B) Method 218.2, Atomic Absorption Furnace Technique; or
 - 4) Inductively Coupled Plasma Method 200.7.
- e) Lead:
- 1) ASTM Method D 3559 A or B; or
 - 2) Standard Methods, 14th Edition, Methods 301A II or III; or
 - 3) Inorganic Methods:
 - A) Method 239.1; or
 - B) Method 239.2, Atomic Absorption Furnace Technique.
 - 4) Inductively Coupled Plasma Method 200.7.

ILLINOIS REGISTER
POLLUTION CONTROL BOARD
NOTICE OF ADOPTED AMENDMENTS

- f) Mercury:
- 1) ASTM Method D 3223; or
 - 2) Standard Methods, 14th Edition, Method 301A VI, Cold Vapor Technique; or
 - 3) Inorganic Methods:
 - A) Method 245.1; or
 - B) Method 245.2, Automated Cold Vapor Technique.
- g) Nitrate:
- 1) ASTM:
 - A) Method D 3867 A or B; or
 - B) Method D 992; or
 - 2) Standard Methods, 14th Edition:
 - A) Method 419C, Spectrometric, Cadmium Reduction;
 - B) Method 419D, Colorimetric Brucine; or
 - C) Method 605, Automated Cadmium Reduction.
 - 3) Inorganic Methods:
 - A) Method 352.1; or
 - B) Method 353.1, Automated Hydrazine Reduction; or
 - C) Method 353.2; or
 - D) Method 353.3; or
- h) Selenium:
- 1) Inorganic Methods
 - A) Method 270.2, Atomic Absorption Furnace Technique; or
 - B) Method 270.3; or
 - 2) USGS Methods, Method I-1667-78, pp. 237-239; or

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

- 4 3) ASTM Method D 3859; or
- 5 4) Standard methods, 14th Edition, Method 301A VII, Hydride Generation - Atomic Absorption Spectrophotometry.
- i) Silver:
- 1) Standard Methods, 14th Edition, Methods 301A II; or
 - 2) Inorganic Methods:
 - A) Method 272.1; or
 - B) Method 272.2, Atomic Absorption Furnace Technique; or
 - 3) Inductively Coupled Plasma Method 200.7.
- j) Fluoride:
- 1) ASTM D 1179 A or B; or
 - 2) Standard Methods, 16th Edition:
 - A) Methods 413A and 413C;
 - B) 413B; or
 - C) 413E; or
 - 3) Inorganic Methods:
 - A) Method 340.1;
 - B) Method 340.2;
 - C) Method 340.3; or
 - 4) Technicon Methods, Methods 129-71W or 380-75WE
- BOARD NOTE: Derived from 40 CFR 141.23(f) (1989).
- k) Manganese:
- 1) ASTM D 858;
 - 2) Standard Methods, 16th Edition, Method 303A.

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

- 3) Inorganic Methods: Methods 243.1 or 243.2; or
 - 4) Inductively Coupled Plasma Method 200.7.
- BOARD NOTE: These methods are used for additional State requirements.
- l) Iron:
- 1) Inorganic Methods: 236.1 or 236.2; or
 - 2) Inductively Coupled Plasma Method 200.7.
 - 3) Standard Methods, 16th Edition, Method 303A
- BOARD NOTE: These methods are used for additional State requirements.
- m) Copper:
- 1) ASTM D 1688 D or E;
 - 2) Standard Methods, 16th Edition:
 - A) Methods 303A or B;
 - B) Method 304-~~4~~ af-1
- BOARD NOTE: These methods are used for additional State requirements.
- 3) Inorganic Methods: 220.1 or 220.2; or
 - 4) Inductively Coupled Plasma Method 200.7.
- n) Zinc:
- 1) Inorganic Methods 289.1 or 289.2; or
 - 2) Standard Methods, 16th Edition, Method 303A
- BOARD NOTE: These methods are used for additional State requirements.
- o) Cyanide:
- 1) Inorganic Method 335.2; or

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

- 2) Standard Methods, 16th Edition, Method 412D

BOARD NOTE: These methods are used for additional State requirements.

(Source: Amended at 14 Ill. Reg. 20448, effective Dec. 11, 1990)

Section 611.610 Special Monitoring for Sodium

- a) CWS suppliers shall collect and analyze one sample per plant at the entry point of the distribution system for the determination of sodium concentration levels; samples must be collected and analyzed annually for CWSs utilizing surface water sources in whole or in part, and at least every three years for CWSs utilizing solely groundwater sources. The minimum number of samples required to be taken by the supplier is based on the number of treatment plants used by the supplier, except that multiple wells drawing raw water from a single aquifer may, with the Agency approval, be considered one treatment plant for determining the minimum number of samples. The Agency shall require the supplier to collect and analyze water samples for sodium more frequently in locations where the sodium content is variable.

- b) The CWS supplier shall report to the Agency the results of the analyses for sodium within the first 10 days of the month following the month in which the sample results were received or within the first 10 days following the end of the required monitoring period as specified by special exception permit, whichever of these is first. If more than annual sampling is required the supplier shall report the average sodium concentration within 10 days of the month following the month in which the analytical results of the last sample used for the annual average was received.

- c) The CWS supplier shall notify the Agency and appropriate local public health officials of the sodium levels by written notice by direct mail within three months. A copy of each notice required to be provided by this subsection must be sent to the Agency within 10 days of its issuance.

- d) Analyses for sodium must be performed by the following methods, incorporated by reference in Section 611.102:

- 1) Standard Methods, 14th Edition, Method ~~325B~~-320 and 320A, flame photometric method;

- 2) Inorganic Methods:

- A) Method 273.1, Atomic Absorption - Direct Aspiration; or

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

- B) Method 273.2, Atomic Absorption - Graphite Furnace; or
3) ASTM Method D1428.

BOARD NOTE: Derived from 40 CFR 141.41 (1989).

(Source: Amended at 14 Ill. Reg. 20448, effective Dec. 11, 1990)

SUBPART Q: RADIOLOGICAL MONITORING AND ANALYTICAL REQUIREMENTS

Section 611.720 Analytical Methods

- a) The methods specified below, incorporated by reference in Section 611.102, are to be used to determine compliance with Sections 611.330 and 611.331, except in cases where alternative methods have been approved in accordance with Section 611.480.

- 1) Radiochemical Methods;

- 2) Standard Methods, 13th Edition:

- A) Gross Alpha and Beta: Method 302;

- B) Total Radium: Method 304;

- C) Radium-226: Method 305;

- D) Strontium-89,90: Method 303;

- E) Tritium: Method 306.

- 3) ASTM Methods:

- A) Cesium-134: ASTM D-2459;

- B) Uranium: ASTM D-2907.

- b) When the identification and measurement of radionuclides other than those listed in subsection (a) is required, the following methods, incorporated by reference in Section 611.102, are to be used, except in cases where alternative methods have been approved in accordance with Section 611.480:

- 1) "Procedures for Radiochemical Analysis of Nuclear Reactor Aqueous Solutions", available from -USEPA-NIIS.

- 2) HASL Procedure Manual, HASL 300.

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENTS

- c) For the purpose of monitoring radioactivity concentrations in drinking water, the required sensitivity of the radioanalysis is defined in terms of a detection limit. The detection limit must be that concentration which can be counted with a precision of plus or minus 100 percent at the 95 percent confidence level (1.96 sigma where sigma is the standard deviation of the net counting rate of the sample).
- 1) To determine compliance with Section 611.330(a) the detection limit must not exceed 1 pCi/L. To determine compliance with Section 611.330(b) the detection limit must not exceed 3 pCi/L.
- 2) To determine compliance with Section 611.331 the detection limits must not exceed the concentrations listed in that Section.
- d) To judge compliance with the MCLs listed in Sections 611.330 and 611.331, averages of data must be used and must be rounded to the same number of significant figures as the MCL for the substance in question.

BOARD NOTE: Derived from 40 CFR 141.25 (1989).

(Source: Amended at 14 Ill. Reg. 20448, effective Dec. 11, 1990.)

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENT

- 1) Heading of the Part: Regulatory and Informational Hearings and Proceedings.
- 2) Code Citation: 35 Ill. Adm. Code 102
- 3) Section Numbers: Adopted Action:
102.162 New Section
- 4) Statutory Authority: Ill. Rev. Stat. 1989, ch. 111 $\frac{1}{2}$, par. 1026.
- 5) Effective Date of Rules(s) (Amendments, Repealer): December 11, 1990
- 6) Does this rulemaking contain an automatic repeal date? No.
- 7) Does this rule (amendment, repealer) contain incorporations by reference? No. If so, please specify date _____
- 8) Date Filed in Agency's Principal Office: November 29, 1990.
- 9) Notice(s) of Proposal Published in Illinois Register: 14 Ill. Reg. 11666, July 20, 1990.
- 10) Has JCAR issued a Statement of Objections to this (these) Rule(s)? If answer is "yes," please complete the following: No.
- A) Statement of Objection: _____, Ill. Reg. _____.
- B) Agency Response: _____, Ill. Reg. _____.
- C) Date Agency Response Submitted for Approval to JCAR:
- 11) Difference(s) between proposal and final version:
There have been no changes made to the text of the rule.
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR?
No changes were necessary.
- 13) Will this rule (amendments, repealer) replace an emergency rule currently in effect? No.

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENT

- 14) Are there any amendments pending on this Part? No.

Section Numbers: Proposed Action Ill. Reg. Citation

- 15) Summary and Purpose of Rules(s):
 On May 10, 1990, in R88-5(B), the Board adopted new procedural rules governing rulemakings. These rules were filed with the Secretary of State and became effective on May 24, 1990, and were published on June 8, 1990 at 14 Ill. Reg. 9210. Due to an administrative error, Section 102.162 "Notice of Hearing" was not included in the filing with the Secretary of State, and therefore is not officially effective. (Section 102.162 was, however, included in the Illinois Register publication.) In order to correct this error, the Board must proceed through regular rulemaking. Therefore, the Board has opened this docket (R90-16) for the sole purpose of filing Section 102.162, as adopted by the Board in R88-5(B), with the Secretary of State.

- 16) Information and questions regarding this adopted amendment shall be directed to:

Elizabeth S. Harvey
 Pollution Control Board
 100 W. Randolph Street
 Suite 11-500
 Chicago, Illinois 60601
 (312) 814-6921

The full text of the adopted amendments begins on the following page.

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENT

TITLE 35: ENVIRONMENTAL PROTECTION
 SUBTITLE A: GENERAL PROVISIONS
 CHAPTER I: POLLUTION CONTROL BOARD

PART 102

REGULATORY AND INFORMATIONAL
HEARINGS AND PROCEEDINGS

SUBPART A: GENERAL PROVISIONS

Section
 102.100
 102.101
 102.102
 102.103
 102.104

Applicability
 Definitions
 Types Of Regulatory Proposals
 Waiver Of Requirements
 Other Proceedings

SUBPART B: REGULATIONS OF GENERAL APPLICABILITY

Section
 102.120
 102.121
 102.122
 102.123

Proposal
 Contents
 Dismissal
 Proposal Of RCRA Amendments

SUBPART C: SITE-SPECIFIC REGULATIONS

Section
 102.140
 102.141
 102.142

Proposal
 Contents
 Dismissal

SUBPART D: AUTHORIZATION, SCHEDULING, AND NOTICE OF HEARINGS

Section
 102.160
 102.161
 102.162
 102.163

Authorization Of Hearing
 Scheduling Of Hearings
 Notice Of Hearing
 Notice Of Site-Specific RCRA Proposals

SUBPART E: ECONOMIC IMPACT STUDY DETERMINATIONS

Section
 102.180
 102.181
 102.182
 102.183

Board Determinations
 Request For Determination
 Basis For Board Determination
 Notice Of Board Determination

SUBPART F: CERTIFICATION OF REQUIRED RULES

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENT

Section
102.200
102.201
102.202

Agency Certification
Challenge To Agency Certification
Board Determination

SUBPART G: AUTHORITY OF HEARING OFFICER

Section
102.220
102.221
102.222

Authority Of Hearing Officer
Notice And Service Lists
Effect Of Hearing Officer Ruling

SUBPART H: PRE-HEARING CONFERENCES

Section
102.240
102.241
102.242

Initiation And Scheduling
Purpose
Pre-hearing Order

SUBPART I: MOTIONS AND DISCOVERY

Section
102.260
102.261
102.262

Motion Practice
Production Of Information
Subpoenas

SUBPART J: REGULATORY HEARINGS

Section
102.280
102.281
102.282
102.283
102.284
102.285

Pre-hearing Submission Of Testimony And Exhibits
Transcript
Admissible Information
Presentation Of Testimony
Questioning Of Witnesses
Record For Decision

SUBPART K: ECONOMIC IMPACT HEARINGS

Section
102.300
102.301

Hearings On The Economic Impact Study Of New Proposals
Hearings On The Economic Impact Study Of Existing
Regulations

SUBPART L: PUBLIC COMMENTS

Section
102.320

Public Comments

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENT

SUBPART M: BOARD ACTION

Section
102.340
102.341
102.342
102.343
102.344
102.345
102.346
102.347
102.348

Revision Of Proposed Regulations
Adoption Of Regulations
First Notice Of Proposed Regulations
Second Notice Of Proposed Regulations
Notice Of Board Final Action
Adoption Of Identical In Substance Regulation
Adoption Of Emergency Regulations
Adoption Of Peremptory Regulations
Adoption Of Temporary Regulations

SUBPART N: MOTIONS FOR RECONSIDERATION AND APPEAL

Section
102.360
102.361
102.362
102.363

Filing Of Motion For Reconsideration
Disposition Of Motions For Reconsideration
Correction Of Publication Errors
Appeal

AUTHORITY: Implementing Sections 5, 7-2, 13(c), 13.3, 17.5, 22.4(a), 22.4(d), 22.7(d), 27, 28, 28.2, 29, and 41 of the Environmental Protection Act (Ill. Rev. Stat. 1989, ch. 111½, pars. 1005, 1007.2, 1013(c), 1013.3, 1017.5, 1022.4(a), 1022.4(d), 1022.7(d), 1027, 1028, 1028.2, 1029, and 1041) and Section 4 of "AN ACT in relation to natural resources, research, data collection and environmental studies" (Ill. Rev. Stat. 1989, ch. 96½, par. 7404) and authorized by Section 26 of the Environmental Protection Act (Ill. Rev. Stat. 1989, ch. 111½, par. 1026).

SOURCE: Originally adopted as Chapter 1: Procedural Rules, Part II: Regulatory and Other Nonadjudicative Hearings and Proceedings, in R70-4, 1 PCB 43, October 8, 1970; codified at 6 Ill. Reg. 8357; amended in R84-10 at 9 Ill. Reg. 1398, effective January 16, 1985; Part repealed, new Part adopted in R88-5(B) at 14 Ill. Reg. 9210, effective May 24, 1990; amended in R90-16 at 14 Ill. Reg. 20472 effective December 11, 1990.

NOTE: Capitalization denotes statutory language.

SUBPART D: AUTHORIZATION, SCHEDULING, AND NOTICE OF HEARINGS

Section 102.162 Notice Of Hearing

- a) The hearing officer will set a time and place for hearing. The Clerk shall give notice of the date of the hearing as follows:

POLLUTION CONTROL BOARD

NOTICE OF ADOPTED AMENDMENT

- 1) By notice in the Board's Environmental Register; and
- 2) At least 20 days prior to the hearing date, by public advertisement in a newspaper of general circulation in the county in which the hearing is to be held. Where required by federal law, and including but not limited to air pollution and RCRA proposals, newspaper notice shall be published at least 30 days prior to the hearing date.
- b) The hearing officer will give notice by mail to the proponent and to all persons who have submitted their names and addresses to the Clerk concerning the proposal.
- c) Hearings which are continued on the hearing record for a period of 45 days or less do not require notice that complies with subsections (a) and (b).

(Source: Added at 14 Ill. Reg. 20472, effective Dec. 11, 1990)

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

- 1) The Heading of the Part: MEDICAL PAYMENT
- 2) Code Citation: 89 Ill. Adm. Code 140
- 3) Section Numbers: Adopted Action:
140.642 Amendment
140. Table H Amendment
- 4) Statutory Authority: Sections 5-5.1 et seq. and 12-11 of the Illinois Public Aid Code (Ill. Rev. Stat. 1989, Ch. 23, Pars. 5-5.1 et seq. and 12-11)
- 5) Effective Date of Adopted Amendments: December 7, 1990
- 6) Does this rulemaking contain an automatic repeal date?
Yes X No
- 7) Do these Adopted Amendments contain incorporations by reference? No
- 8) Date Filed in Agency's Principal Office: December 7, 1990
- 9) Notices of Proposal Published in Illinois Register:
March 2, 1990 (14 Ill. Reg. 3019)
- 10) Has JCAR issued a Statement of Objections to these Adopted Amendments? No
- 11) Differences between proposal and final version:

In Section 140.642(f)(1)(B)(i) - line 8 - the word "subparagraph" was changed to "subsection".

The title of Section 140.642 is revised to indicate that the screening process applies to waiver settings and services as well as long term care facilities. (Here and hereafter, changes made in the rules since this rulemaking was proposed are indicated by underlining for new language and dashing out for deleted language.)

Long-Term-Care-Screening Assessment for
Long Term Care and Alternative
Residential Settings and Services

Subsection (a)(1) is revised by limiting the language to include only DOA and DORS as the agencies through which screening is conducted for non-MR and non-MI applicants.

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

New language is added which states that persons who do not appear to have MR or MI are screened through DOA or DORS for NF placement. These changes are being made to clarify the screening responsibility of DOA and DORS.

- 1) assessed through either the Department on Aging (DOA), or the Department of Rehabilitation Services (DORS) or Department of Mental Health and Developmental Disabilities (DMH/PP), and certified by a licensed physician (89 Ill. Adm. Code 140.514). Individuals who need nursing facility care and do not appear to have developmental disabilities or mental illness, as determined by a Level I Screen (see subsection (e)), are assessed through DOA and DORS, or

Subsection (a)(2) is revised by limiting the language to include only DMHDD as the agency through which screening is conducted for individuals who appear to have MR or MI. These changes are being made to clarify DMHDD's screening responsibility.

- 2) assessed through the Department of Mental Health and Developmental Disabilities (DMHDD) and certified by a licensed physician (89 Ill. Adm. Code 140.514). Individuals who appear to have developmental disabilities (DD) and/or mental illness, as identified by a Level I Screen, are assessed through DMHDD designated preadmission screening (PAS) agents according to a comprehensive assessment, the Level II Screen (see subsection (e)(2)). In the case of an individual, with developmental disabilities (DD) who is determined to be eligible for ICF/MR services, the physician certification must be in accord with Medicaid standards which identify assessment criteria used to establish the need for services in a facility for persons with DD (42 CFR 435.1009).

Subsection b) is revised by adding information about the Level I Screen and Level II Screen to provide a clearer understanding of what is meant by a screening assessment.

- b) A Level I Identification screening assessment (see subparagraph (e)) and, when indicated, a Level II screening assessment (see subsection (e)(2)) conducted by a DMHDD PAS agent, is required for a Medicaid

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

eligible individual, including the individual who is enrolled as a Medicaid spenddown case, who:

Subsection b) is revised by the addition of 11) and 12). These changes are being made to address two situations relative to ICF/MI facilities. A private pay resident of an ICF/MI who is between the ages of 22-64, whose private funds become depleted, must be screened regarding eligibility for services before the State will assume payment. A resident who resides in an ICF/MI and reaches age 65 must be screened along with application for Medicaid eligibility, before FFP will be provided.

- 11) is currently residing in an ICF/MI on a private pay basis, is between the ages of 22-64, and applies for eligibility for services; or

- 12) is currently residing in an ICF/MI, has reached age 65, and applies for Medicaid eligibility.

An Agency Note is being added to the conclusion of Subsection b) which states that the screening assessments required in 5) and 6) can be a review of an existing Level I Screen which has been conducted during the previous 12 months, when the Screen remains valid and reliability reflects the status of the individual. However, when the Level I Screen indicates the person has MR or MI, a Level II Screen must be conducted as a part of the transfer process.

Agency Note: The screening assessments in subsection (b)(5) and (6) above can be a review of an existing Level I Screen which has been conducted during the previous 12 months, when the Screen remains valid and reliably reflects the status of the individual. However, when the Level I Screen indicates the individual has developmental disabilities or severe mental illness, a Level II Screen must be conducted as a part of the transfer process.

Subsection (c)(2) is revised by an addition which provides for facility admittance without a screening assessment on a provisional basis for a very brief and finite stay during an emergency situation when an accurate diagnosis cannot be made. This change is being made for situations such as delusion, which is a temporary condition, during which the individual requires protective care.

- 2) is admitted into a facility on a provisional

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

basis for no more than 30 days during an emergency situation in which an accurate diagnosis cannot be made; or

Subsection (e)(2) is revised by the addition of specific information concerning the Level II Screen which is conducted when the Level I Screen indicates that a person may have MR or MI. Subsection (e)(3) is revised to indicate that when the Level I Screen does not identify a reasonable basis for suspecting MR or MI, the applicant is referred to DOA or DORS for a Determination of Need (DON).

2) If the Level I ID Screen indicates that an individual does not have a developmental disability and/or severe mental illness (and does not have exceptional circumstances according to subsection (e)-(3)), a more complete comprehensive assessment, the Level II Screen, is conducted by DMHDD or its designated agents concerning the level of care needed and the need for active treatment or specialized services, except when the individual has an exceptional circumstance which is exempt from the Level II Screen requirement (see subsection (e)(4)(B)). The individual who is age 60 or more may elect not to receive active treatment or specialized services. The individual is then referred to DOA for screening.

3) If the Level I ID Screen does not identify a reasonable basis for suspecting a developmental disability or severe mental illness, the applicant is referred to DOA or DORS for a Determination of Need (DON) to assess the need for nursing facility services if there is a possibility that the applicant requires the services of a nursing facility.

Subsection (e)(4) Exceptional Circumstances, is extensively revised to separate exceptional circumstances into two categories, in keeping with HCFA which indicates that States may make advance group determinations relative to certain diagnoses or levels of severity of illness which clearly indicate that admission into a NF is appropriate for persons with MI and MR. One category of exceptional circumstances specifies that a Level II Screen must be conducted, while the other category specifies a greater level of severity of illness and a Level II Screening is not required.

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

3)4) Exceptional Circumstances

A) Exceptional circumstances, Level II Screen required.

There are some exceptional circumstances which may allow an individual with a developmental disability and/or severe mental illness to be admitted into a nursing facility, and an individual with severe mental illness to be admitted into a nursing facility which is not designated as an ICF/MI. However, the individual with DD who has an exceptional circumstance must still receive a comprehensive assessment following the Level I ID Screen. The exceptional circumstances are:

- A) Primary diagnosis of dementia including Alzheimer's Disease,
 - B) Convalescent care--a medically prescribed period of recovery, following acute care, not to exceed 120 days,
 - C) Terminal illness--certification by a physician that life expectancy is six months or less, and
 - D) Severe illness, so that an individual is comatose, ventilator dependent, or functions at a brain stem level, or has
 - i) chronic obstructive pulmonary disease,
 - ii) severe Parkinson's Disease,
 - iii) amyotrophic lateral sclerosis, and/or
 - iv) congestive heart failure
- possible exceptional circumstances must receive a Level II Screen (comprehensive assessment) before placement in a nursing facility, except in the specific circumstance noted in subparagraph (B) below. An exceptional circumstance may only be determined following a Level II Screen by a DMHDD PAS agent (see subsection (f) (1)). for individuals with developmental disabilities who cannot participate in active treatment and for individuals with severe mental illness who cannot participate

DEPARTMENT OF PUBLIC AID

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

NOTICE OF ADOPTED AMENDMENTS

in specialized services, due to the severity of their medical conditions. Exceptional circumstances as determined by a Level II Screen include, but are not limited to:

including Alzheimer's disease, in the case of the individual with severe mental illness.

- i) chronic obstructive pulmonary disease;
- ii) severe Parkinson's disease;
- iii) amyotrophic lateral sclerosis;
- iv) congestive heart failure;
- v) ventilator dependence; and
- vi) a primary diagnosis of dementia, including Alzheimer's disease, in the case of the individual with developmental disabilities.

Subsection (f)(1)(A) is extensively revised as well as reformatted. The lengthy information under (A) is being divided into four topics which are presented in the new format of i), ii), iii) and iv). A reference to Section 140. Table H is added because it is relevant to the description of mental retardation. Language changes are being made which specify that DMHDD PAS agents may authorize eligibility for placement of persons with MR in ICF/MR facilities, or refer the applicant to a State operated facility, a waiver program, or a CILA. Changes are being made regarding applicants with MR who cannot participate in active treatment and require the care of a NF, which state the PAS agent may authorize eligibility for the placement. A cross-reference to 89 Ill. Adm. Code 144.275 is added relative to defining a QMRP. New Language is added to reinforce that placements identified for any individual must have the capacity to meet that person's needs, and to specify that persons with MR who are generally independent are not eligible for services in a Medicaid funded ICF/MR.

B) Exceptional circumstances, Level II Screen exemption.

Some individuals with a developmental disability and/or severe mental illness, who cannot benefit from active treatment or specialized services respectively, may be admitted to a nursing facility without receiving a Level II Screen by a DMHDD PAS agent. Following are the exceptional circumstances which are exempt from the Level II Screen requirement. Certification by a physician must document the need for nursing facility services as specified in subsection (a)(1).

- i) coma;
- ii) function at the brain stem level only;
- iii) terminal illness with a life expectancy of six months or less;
- iv) convalescent care (a medically prescribed period of recovery following acute care, not to exceed 120 days); and
- v) a primary diagnosis of dementia.

f) Designated Screening Agents

- 1) DMHDD or its designated agents (PAS agents) shall perform a Level II Screen for all applicants for long term care for whom there is a reasonable basis to suspect mental retardation or related conditions, or severe mental illness, accordingly to a Level I screen.

A) Mental retardation and related disorders shall include those conditions meeting the criteria described in subsection (g) and Section 140. Table H.

- ii) DMHDD PAS Agents agents screening who have screened an applicant with found to have mental retardation or a related condition, in need of active treatment, may authorize eligibility for placement into an ICF/MR or an ICF/MR (SNF/PED license) level of care, or refer the applicant to a State operated facility ICF/MR, a home and community-based waiver program for persons with

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

developmental disabilities, or other community residential settings such as a Community Integrated Living Arrangement (CILA) which are under the direction and oversight of DMHDD.

- ii) When the assessment indicates placement into a SNF or ICF on the basis of the applicant's exceptional circumstances, subsection (e)(3)}, the applicant requires the services of a nursing facility and cannot participate in active treatment due to the severity of a medical condition (subsection (e)(4)(A)), the DMHDD PAS screening agent may authorize eligibility for the placement.

- iii) For the individual with mental retardation or a related condition, a Qualified Mental Retardation Professional (QMRP) (89 Ill. Adm. Code 144.275 (b)(1)) serves as the screening DMHDD PAS agent who summarizes the final screening assessment and authorizes eligibility for placement.

- iv) The particular placement identified for any applicant will depend upon the identified program's capacity to meet the individual's need for active treatment and, if present, medical/health needs. Individuals with developmental disabilities whose overall level of functioning is in the mild range of mental retardation and who are generally independent, do not need active treatment and may not be placed into an ICF/MR or in a home and community-based waiver settings. Other community residential options are appropriate for such individuals.

The QMRP provides this authorization for individuals who are placed into settings for persons with DD or placed in nursing facilities.

Subsection (f)(1)(B) is extensively revised and reformatted

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

in a manner which is similar to Subsection (f)(1)(A). The most significant change deletes the requirement for the DMHDD screening agent to contact DOA or DORS to initiate screening in cases of individuals with MI and circumstances warranting placement into a NF. The rule was initially written in this manner because of the OBRA '87 requirement regarding MI and circumstances requiring NF care, which states that the mental health authority can make such a determination, but it must be based upon an independent physical and mental evaluation performed by an entity other than the State mental health authority. The rule is being revised to read that the DMHDD PAS agent may conduct evaluations, make determinations and authorize eligibility for placements into a NF in these situations. This revision is based upon our current understanding of the federal requirement which indicates that as designees of DMHDD, the PAS agents can conduct evaluations of persons with MI who require NF care. A cross reference to 89 IL Adm Code 147.345 is added relative to defining a QMHP.

- B) Severe mental illness is described in subsection (j).

- i) DMHDD PAS agents screen agents who have screened an applicant with found to have severe mental illness may authorize eligibility for placement into an ICF/MR level of care or refer the applicant to a DMHDD State operated facility for persons with severe mental illness who need active treatment (see subsection (j)(5)(A), or other community residential setting such as a CILA which is under the direction and oversight of DMHDD.

- ii) When the assessment indicates placement into a SNF or ICF on the basis of the applicant's exceptional circumstances, (subparagraph (e)(3)}, the DMHDD screening agent must contact the appropriate screening agent (DORS or DOA) to initiate the screening process for admission of the applicant into a nursing facility. The applicant requires the services of a nursing facility which is not designated as an ICF/MR and cannot participate in specialized services due to the

DEPARTMENT OF PUBLIC AID

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

NOTICE OF ADOPTED AMENDMENTS

severity of a medical condition (subsection (e)(4)(A)), the DMHDD PAS agent may authorize eligibility for the placement.

iii) For the individual with severe mental illness (MI), a Qualified Mental Health Professional (QMHP) (89 Ill. Adm. Code 147.345 (c)(2)) serves as the screening DMHDD PAS agent who summarizes the final screening assessment and authorizes eligibility for placement.

iv) The particular placement identified for any applicant will depend upon the identified program's capacity to meet the individual's need for specialized services or active treatment and, if present, medical/health needs.

~~The QMHP provides this authorization for individuals with MI who are placed into settings for persons with MI.~~

Subsection (f)(2) is revised to reinforce exactly what DORS' screening responsibilities are. The revision provides additional information regarding DORS' role when an applicant is determined to be suspected of having MR or MI. This revision is being made because commenters to the rule have expressed considerable confusion regarding the screening roles of the various State agencies. Language is being deleted which required applicants with MI who need NF care to be referred to DORS for screening and placement. The reason for this deletion is explained in the foregoing explanation regarding Subsection (f)(1)(B).

2) DORS staff or its designated agents will screen (DON) all applicants for ICF or SNF services, between the ages 18 and 59, who do not meet the criteria for screening and placement by DMHDD agents (Level II). An applicant screened by DORS or its designated agents (Level I), who is suspected of having a developmental disability or severe mental illness, must be referred to a DMHDD PAS agent for a Level II Screen before placement into a facility or authorization for a DORS home and community-based waiver setting. When an applicant is determined not to have a developmental disability requiring active

treatment or severe mental illness following a PAS-Level II Screen, he/she will be referred to DORS for placement. When such an applicant is determined by DMHDD to have severe mental illness and exceptional circumstances requiring placement into a SNF or ICF, the applicant will be referred to DORS for screening and placement. When an applicant has a developmental disability requiring active treatment or severe mental illness following a Level II Screen, he/she will be placed by DMHDD.

Subsection (f)(3) is similarly revised relative to DOA's screening responsibilities.

3) DOA or its designated agents will screen (DON) all applicants for ICF or SNF services aged 60 or over who do not meet the criteria for screening by DMHDD agents (Level II). An applicant screened by DOA or its designated agents, who is suspected of having a developmental disability or severe mental illness, must be referred to a DMHDD PAS agent for a Level II Screen before placement into a facility or authorization for a DOA home and community-based waiver setting. When an applicant is determined not to have a developmental disability requiring active treatment or severe mental illness following a PAS-Level II Screen, he/she will be referred to DOA for placement. When such an applicant determined by a Level II Screen to have severe mental illness and/or developmental disability he may be placed by DMHDD unless the applicant elects not to receive active treatment or specialized services (subsection (e)(2)).

Subsection (f)(4) is revised by deleting language which prohibited a screening agent from indicating a preference for the applicant to receive services from a particular facility or type of facility. This language was meant to prevent screening agents from directing an applicant to a placement on some basis other than the individual's needs. However, it was being misinterpreted to mean that a screening agent could not direct an applicant to an appropriate setting, based on the evaluation of the individual. New language is added which indicates that screening agents may not limit an applicant's opportunity to receive services from a facility or community

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

residential setting which is appropriate in view of the individual's needs.

- 4) No screening agent may limit an eligible applicant's opportunity to receive services from any facility appropriately certified and licensed to provide them those services, or direct or indicate a preference for the applicant to receive services from a particular facility or type of facility any community residential setting appropriate to provide them.

Subsection (f)(5) is revised to reinforce DPA's responsibility, as the State Medicaid agency, for the overall operation of Illinois' PASARR program. This revision is being made because DPA's PASARR responsibility has been questioned and challenged by other State agencies.

- 5) DPA, as the State Medicaid agency, bears ultimate responsibility for the proper operation of the PASARR (Preadmission Screening and Annual Resident Review) program in Illinois. Therefore, DPA may withdraw screening authority from an individual agent if it determines that the agent is not accurately applying screening criteria or conforming to procedures as described in this section. In such an event, DPA will first request the responsible Department to implement corrective actions. If the screening agent remains out of compliance ninety days following this request, DPA may designate an alternative agent to conduct screenings until the affected agent implements a plan of correction acceptable to DPA or the associated Department designates a new agent.

Subsection (g) is revised to more fully describe eligibility for ICF/MR services. This subsection now specifies that eligibility for ICF/MR services must be established through a Level II Screen. It also specifies related conditions which are included with MR, but that MI and functional limitations due to MI cannot be classified with MR. A reference to Section 140, Table H is added because this Table provides eligibility criteria, according to the six areas of major life activities, for ICF/MR services.

- g) Need for ICF/MR Services

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

- 1) The need for ICF/MR services shall be established through a comprehensive assessment, the Level II Screen, that demonstrates that the individual has mental retardation or a related condition manifested before age 22, which is likely to continue indefinitely, and results in functional limitations so substantial that the individual performs at or below the "Eligible" level in three or more of the six (6) areas of major life activity as set forth in Section 140, Table H. Related conditions can include autism, cerebral palsy and seizure disorders, but do not include mental illness. Functional limitations with respect to mental retardation and related conditions are not limitations which are attributable to mental illness.

- 2) No applicant for ICF/MR services meeting the above criteria and the criteria in Section 140, Table H shall be found to be inappropriate for such services due to a need for the treatment of a severe or profound sensory handicap, motor deficit, or mental retardation; nor shall such an applicant be denied ICF/MR services due to age, medical needs, or non-dangerous maladaptive behavior, except as otherwise described in this Section.

Subsection (h) is revised to clarify that eligibility for ICF/MR-SNF/PED services is established according to a Level II Screen.

- h) Need for ICF/MR (SNF/PED License) Services

- 1) ICF/MR (SNF/PED license) services will only be approved for individuals who are under the age of 21 at the time of admission to the facility.
- 2) The need for such services shall be established through a comprehensive assessment, the Level II Screen, that demonstrates that the individual has a medical (physical) condition requiring skilled level nursing care; or has mental retardation or a related condition and/or a severe medical or physical disability or a combination of severe disabilities.

The Agency Note following Subsection (h) is revised to

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

correct an error in which the licensure designation SNF/PED is referred to as a certification designation.

Agency Note: OBRA'87 requirements prohibit the admission of individuals with a primary diagnosis of mental retardation into non-ICF/MR facilities. Therefore, SNF/PED facilities which meet ICF/MR certification requirements must be certified ICF/MR by December 31, 1989, in order to comply with federal requirements when admitting individuals with mental retardation. The certification classification, SNF/PED, will not be used after December 31, 1989. Facilities which undergo certification conversion from SNF/PED to ICF/MR may still retain State licensure for SNF/PED services.

Subsection i) is revised to specify that eligibility for NF services are established according to a Determination of Need or a Level II Screen. Changes are also being made which reflect the term nursing facility, which will become HCFA's official way of referring to nursing homes in October, 1990. However, the NF levels of ICF and SNF are retained because Illinois will retain those licensure groups. The descriptions of ICF and SNF level care are modified to correspond more closely to DPH's descriptions.

i) Need for ICF or SNF Nursing Facility Services
The need for nursing facility services (ICF or SNF) shall be established by an assessment (a) DON, see subsection (e)(3), or a Level II Screen, see subsection (e)(4), which demonstrates an individual's need on the basis of a medical condition. In Illinois, nursing facilities are licensed for intermediate level nursing care and skilled level nursing care.

1) Intermediate (ICF) level nursing care is that needed for medical conditions which require regular medical or nursing care below a skilled level and which prevent independent living in the absence of such care. Individuals with stabilized conditions requiring less than 24-hour basic nursing care are limited to the periodic administration of medication or other restorative services under periodic medical direction are appropriate for intermediate level care.

2) Skilled (SNF) level nursing care is that needed for medical conditions requiring 24-hour nursing

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

care or intensive medical treatment, such as that-care for post-operative or bedfast patients patients, ex-these-with-and care for those in need of special medical equipment or needs-for-constant monitoring by a professional nurse. A need for a high level of personal care assistance does not meet the criteria for skilled level care.

Subsection (j) is revised by adding a description of ICF/MI facilities. This revision is being made in response to many comments questioning the ICF/MI designation. Revisions are also being made which specify that eligibility for ICF/MI services are established according to a Level II Screen.

j) Need for ICF/MI Services

An ICF/MI is a nursing facility which is designated to admit individuals with severe mental illness who are in need of specialized services. Individuals admitted into an ICF/MI are screened by a DMHDD PAS agent who determines that, because of the individual's severe mental illness, he/she can derive benefit from placement into a nursing facility designated as an ICF/MI.

The need for ICF/MI services shall be established through an comprehensive assessment, the Level II Screen, which includes a diagnosis that the individual has a severe mental illness, (and does not have a primary diagnosis of dementia, including Alzheimer's disease or a related disorder), resulting in substantial functional limitations for that individual which necessitate specialized services.

Subsection (j)(2) which is a description of varying levels of intensity of severe mental illness, is revised by the addition of the word "may" as in "...may reflect varying intensity levels of severe mental illness." This revision is being made in response to comments questioning the described levels of intensity, in an effort to underscore that the levels are descriptive and not intended as diagnostic groups.

2) Severe mental illness may be described by examples of functional characteristics. The following descriptions may reflect varying intensity levels of severe mental illness:

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Subsection (j)(2)(c) is revised by deleting some very specific examples of behavior possibilities in persons with MI. This change is being made in the descriptive levels of intensity of MI which are intended to provide broad ranges of behavior examples, rather than highly specific examples.

- C) Level III - The individual with this intensity level of severe mental illness experiences extreme disturbances of thinking and behavior that entail potential harm to self or others, or severe disturbances of all components of daily living, requiring constant supervision and care. The individual is unable to communicate readily and has difficulty differentiating between fantasy and reality. The person's behavior may be disruptive and menacing to others. ~~and it can be marked by shouting, vulgarity and carelessness of dress. These symptoms and suicidal ideations necessitate continuing observation and professional intervention. Through the provision of specialized services, the individual may be capable of more independent self-maintenance in a ICF/MI. The continued provision of specialized services may allow the person to gain the skills and behaviors needed for supervised community living.~~

Subsection (J)(3)(B)(i)(iii) and iv) describe daily living skills for which a person with MI may need daily supervision. These living skill areas are being modified so that they correspond more closely with other Department administrative codes, Section 147, which addresses Inspection of Care criteria regarding long term care services for persons with MI.

- i) Self-maintenance - Physical functioning, personal care and hygiene, dressing, grooming, toileting, nutrition, eating, housekeeping responsibilities, speech and language, eating habits, maintenance of personal space and possessions, including laundry health maintenance, use of medication, and self-medication program.
- ii) Social Functioning - Relationship with extent of interaction and involvement

ILLINOIS REGISTER

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

with family/significant others, social skills and relationships with friends, and peer group involvement, ability to pursue leisure/recreational activities, education regarding alcohol and substance abuse.

- iii) Community Living Activities - Homemaking responsibilities (i.e., cleaning, laundry, meal preparation and service, as in subsection (j)(3)(B)(i)-above, as well as shopping, financial management, and using telephone), use of transportation, traveling from residence independently, recognizing and avoiding common dangers, and use of community services.
- iv) Work Related Skills - Job retention behaviors (i.e., tardiness, absenteeism, relationships with co-workers/supervisors, work quality and quantity, ability to accept, understand and carry out instructions), job seeking skills (i.e., ability to initiate and schedule own activities, ability to seek employment, completing an application, personal appearance, communication and interviewing skills, ability to set realistic vocational goals), basic reading, writing and arithmetic skills.

Subsection (j)(4) is revised by deleting language which implies that specialized services are available only in ICF/MI facilities. This change is being made because specialized services are also provided in NPs in which persons with MI reside.

- 4) Specialized services as provided in an ICF/MI facility, are designed to reduce residual psychiatric symptoms and to increase the individual's ability to function with as much self-determination and independence as possible. These services are individualized and include aggressive, consistent and frequent implementation of a program of specialized and generic care. This may include specific

DEPARTMENT OF PUBLIC AID

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

NOTICE OF ADOPTED AMENDMENTS

therapies or treatments, activities, training, health services and related services. Specialized services shall begin with a diagnostic evaluation and a comprehensive functional assessment of the individual's strengths and needs. The assessment process leads to the development of a Comprehensive Care Plan (CCP).

Subsection (j)(5) is being revised to clearly state that persons with MI may be appropriate for placement in NFs which are not designated as ICFs/MI when those persons cannot participate in specialized services due to the severity of their medical/physical conditions.

- b) Individuals with severe mental illness who cannot participate in specialized services due to the severity of their where medical (physical) conditions requires the level of nursing-care available in may be placed in a nursing facility which is not designated as an ICF/MI (see subsection (e)(4)(A)).

Subsection (k)(1) is revised to explain how a Level II Screen may remain valid after 60 days from the date of the assessment.

- 1) An-A screening assessment (the Level II Screen, subsection (e)(2), and the DON, subsection (e)(3)) is valid for 60 days from the date of the assessment. For individuals with developmental disabilities or severe mental illness, an existing Level II Screen may remain valid after 60 days when the OMRP or OMHP respectively updates any component(s) of the assessment which is/are not current, and confirms the validity of the assessment as reliably reflecting the status of the individual. Additional assessments may be conducted within any 60 day period:

Subsections (k)(2)(B) and (k)(2)(C) are revised relative to emergency and priority situations to allow 15 rather than 10 calendar days for the screening assessment and physician's certification to occur.

- B) For an applicant for long term care services who is admitted into a long term care facility in an emergency situation in which placement must occur

within 24 hours due to the individual's condition (i.e., medical or behavioral characteristics), or a change in the current living arrangement (residence or caregiver) which results in danger or unavailability, and the screening assessment and physician's certification occur within 10 15 calendar days of admission, payment will be made:

- C) For an applicant for long term care services who is admitted into a long term care facility in a priority situation in which placement must occur in 3 working days due to an inappropriate living arrangement, and the screening assessment and physician's certification occur within 10 15 calendar days of admission, payment will be made:

Subsection (k) is also revised to correct formatting errors. These changes do not alter the content or the intent of the rule.

Section 140.642(a) is revised by inserting "(89 Ill. Adm. Code 101.20)" after "ICF/MR"; inserting "(89 Ill. Adm. Code 144.5(a))" after the words "SNF/PED license"; and inserting "(subsection j)" after "ICF/MI".

The agency note under 140.642(a) is changed by deleting ", is understood to" and changing "include" to its plural, "includes". Also after "SLC", "(89 Ill. Adm. Code 144.5(a))" is inserted.

140.642(k)(1)(C) is revised by deleting "according to appeals ..." to the end of the subsection.

In 140.642(b)(7) "(89 Ill. Adm. Code 113.254 and 113.255)" was added after "from a sheltered care setting".

140.642(d)(3) is revised by adding "(140.523)" after "therapeutic leave".

- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes

- 13) Will these Adopted Amendments replace Emergency Amendments currently in effect? No

- 14) Are there any Amendments pending on this Part? Yes

Section Numbers	Proposed Action	Illinois Register Citation
140.17	Amendment	November 30, 1990 (14 Ill. Reg. 18982)
140.485	Amendment	September 7, 1990 (14 Ill. Reg. 14317)
140.486	Repealed	September 7, 1990 (14 Ill. Reg. 14317)
140.487	Amendment	September 7, 1990 (14 Ill. Reg. 14317)
140.488	New Section	September 7, 1990 (14 Ill. Reg. 14317)
140.490	Amendment	December 7, 1990 (14 Ill. Reg. _____)
140.523	Amendment	September 14, 1990 (14 Ill. Reg. 14681)
140.529	Amendment	July 20, 1990 (14 Ill. Reg. 11672)
140.539	Amendment	July 6, 1990 (14 Ill. Reg. 10629)
140.562	Amendment	August 31, 1990 (14 Ill. Reg. 10629)
140.850	New Section	December 14, 1990 (14 Ill. Reg. _____)
140.855	New Section	December 14, 1990 (14 Ill. Reg. _____)
140.860	New Section	December 14, 1990 (14 Ill. Reg. _____)
140.865	New Section	December 14, 1990 (14 Ill. Reg. _____)
140.870	New Section	December 14, 1990 (14 Ill. Reg. _____)
140.875	New Section	December 14, 1990 (14 Ill. Reg. _____)

15) Summary and Purpose of Adopted Amendments: This rulemaking revises Department policies concerning screening assessments of persons seeking admission to, and residing in, long term care facilities. Among other things, this rulemaking incorporates new federal requirements intended to reduce inappropriate placement of persons with developmental disabilities and mental illness.

16) Information and questions regarding these Adopted Amendments shall be directed to:

Name: Daniel Leikvold, Staff Attorney
Office of the General Counsel

Address: Jesse B. Harris Building II
100 South Grand Avenue East
Springfield, Illinois 62762-0001

Telephone: (217) 782-1233

The full text of the Adopted Amendments begins on the next page:

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section	
140.202	Payment for Hospital Services During Fiscal Year 1983 (Recodified)
140.203	Limits on Length of Stay by Diagnosis (Recodified)
140.300	Payment for Pre-operative Days and Services Which Can Be Performed in an Outpatient Setting (Recodified)
140.350	Copayments (Recodified)
140.360	Payment Methodology (Recodified)
140.361	Non-Participating Hospitals (Recodified)
140.362	Pre July 1, 1989 Services (Recodified)
140.363	Post June 30, 1989 Services (Recodified)
140.364	Prepayment Review (Recodified)
140.365	Base Year Costs (Recodified)
140.366	Restructuring Adjustment (Recodified)
140.367	Inflation Adjustment (Recodified)
140.368	Volume Adjustment (Repealed)
140.369	Groupings (Recodified)
140.370	Rate Calculation (Recodified)
140.371	Payment (Recodified)
140.372	Review Procedure (Recodified)
140.373	Utilization (Repealed)
140.374	Alternatives (Recodified)
140.375	Exemptions (Recodified)
140.376	Utilization, Case-Mix and Discretionary Funds (Repealed)
140.390	Subacute Alcoholism and Substance Abuse Services (Recodified)
140.391	Definitions (Recodified)
140.392	Types of Subacute Alcoholism and Substance Abuse Services (Recodified)
140.394	Payment for Subacute Alcoholism and Substance Abuse Services (Recodified)
140.396	Rate Appeals for Subacute Alcoholism and Substance Abuse Services (Recodified)
140.398	Hearings (Recodified)
SUBPART D: PAYMENT FOR NON-INSTITUTIONAL SERVICES	
Section	
140.400	Payment to Practitioners, Nurses and Laboratories
140.410	Physicians' Services
140.411	Covered Services By Physicians
140.412	Services Not Covered By Physicians
140.413	Limitation on Physician Services
140.414	Requirements for Prescriptions and Dispensing of Pharmacy Items - Physicians
140.416	Optometric Services and Materials
140.417	Limitations on Optometric Services

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section	
140.418	Department of Corrections Laboratory
140.420	Dental Services
140.421	Limitations on Dental Services
140.422	Requirements for Prescriptions and Dispensing Items of Pharmacy Items - Dentists
140.425	Podiatry Services
140.426	Limitations on Podiatry Services
140.427	Requirement for Prescriptions and Dispensing of Pharmacy Items - Podiatry
140.428	Chiropractic Services
140.429	Limitations on Chiropractic Services (Repealed)
140.430	Independent Laboratory Services
140.431	Services Not Covered by Independent Laboratory
140.432	Limitations on Independent Laboratory Services
140.433	Payment for Laboratory Services
140.434	Record Requirements for Independent Laboratories
140.435	Nurse Services
140.436	Limitations on Nurse Services
140.440	Pharmacy Services
140.441	Pharmacy Services Not Covered
140.442	Prior Approval of Prescriptions
140.443	Filling of Prescriptions
140.444	Compounded Prescriptions
140.445	Prescription Items (Not Compounded)
140.446	Over-the-Counter Items
140.447	Reimbursement
140.448	Returned Pharmacy Items
140.449	Payment of Pharmacy Items
140.450	Record Requirements for Pharmacies
140.452	Mental Health Clinic Services
140.453	Definitions
140.454	Types of Mental Health Clinic Services
140.455	Payment for Mental Health Clinic Services
140.456	Hearings
140.460	Clinic Services
140.461	Clinic Participation Requirements (Emergency Expired)
140.462	Covered Services in Clinics (Emergency Expired)
140.463	Encounter Rate Clinic Payment (Emergency Expired)
140.464	Psychiatric Clinics (Hospital-based)
140.465	Speech and Hearing Clinics
140.466	Rural Health Clinics
140.467	Independent Clinics
140.469	Hospice
140.470	Home Health Services
140.471	Home Health Covered Services
140.472	Types of Home Health Services
140.473	Prior Approval for Home Health Services
140.474	Payment for Home Health Services

NOTICE OF ADOPTED AMENDMENTS

Section
140.475 Medical Equipment, Supplies and Prosthetic Devices
140.476 Medical Equipment, Supplies and Prosthetic Devices
for Which Payment Will Not Be Made
140.477 Limitations on Equipment, Supplies and Prosthetic
Devices
140.478 Prior Approval for Medical Equipment, Supplies and
Prosthetic Devices
140.479 Approval of Medical Supplies
140.480 Equipment Rental Limitations
140.481 Payment for Medical Equipment, Supplies and
Prosthetic Devices
140.482 Family Planning Services
140.483 Limitations on Family Planning Services
140.484 Payment for Family Planning Services
140.485 Healthy Kids Program
140.486 Limitations on Medichesk Services (Repealed)
140.487 Healthy Kids Program Timeliness Standards
140.488 Periodicity Schedule, Immunizations and Diagnostic
Laboratory Procedures
140.490 Medical Transportation
140.491 Limitations on Medical Transportation
140.492 Payment for Medical Transportation
140.495 Psychological Services
140.496 Payment for Psychological Services
140.497 Hearing Aids

SUBPART E: GROUP CARE

Section
140.500 Group Care Services
140.502 Cessation of Payment at Federal Direction
140.503 Cessation of Payment for Improper Level of Care
140.504 Cessation of Payment Because of Termination of
Facility
140.505 Continuation of Payment Because of Threat To Life
140.506 Provider Voluntary Withdrawal
140.507 Continuation of Provider Agreement
140.510 Determination of Need for Group Care
140.511 Services Provided Without Charge
140.512 Utilization Control
140.513 Utilization Review Plan
140.514 Certifications and Recertifications of Care
140.515 Management of Recipient Funds--Personal Allowance
Funds
140.516 Recipient Management of Funds
140.517 Correspondent Management of Funds
140.518 Facility Management of Funds
140.519 Use or Accumulation of Funds

NOTICE OF ADOPTED AMENDMENTS

Section
140.520 Management of Recipient Funds--Local Office
Responsibility
140.521 Room and Board Accounts
140.522 Reconciliation of Recipient Funds
140.523 Bed Reserves
140.524 Cessation of Payment Due to Loss of License
140.525 Eligibility For Quality Incentive Program (QUIP)
140.526 Quality Incentive Program (QUIP)
140.527 Quality Incentive Survey
140.528 Payment of Quality Incentive
140.529 Reviews
140.530 Basis of Payment for Group Care Services
140.531 General Service Costs
140.532 Health Care Costs
140.533 General Administration Costs
140.534 Ownership Costs
140.535 Costs for Interest, Taxes and Rent
140.536 Organization and Pre-Operating Costs
140.537 Payments to Related Organizations
140.538 Special Costs
140.539 Nurse's Aide Training
140.540 Costs Associated With Nursing Home Care Reform Act
and Implementing Regulations
140.541 Salaries Paid to Owners or Related Parties
140.542 Cost Reports-Filing Requirements
140.543 Time Standards for Filing Cost Reports
140.544 Access to Cost Reports (Repealed)
140.545 Penalty for Failure to File Cost Reports
140.550 Update of Operating Costs
140.551 General Service Costs
140.552 Nursing and Program Costs
140.553 General Administrative Costs
140.554 Component Inflation Index
140.555 Minimum Wage
140.556 Components of the Base Rate Determination
140.560 Support Costs Components
140.561 Nursing Costs
140.562 Capital Costs
140.563 Incentive Payments for Quality Care (Repealed)
140.566 Level I Incentive Payments (Repealed)
140.567 Level II Incentive Payments (Repealed)
140.568 Duration of Incentive Payments (Repealed)
140.569 Clients With Exceptional Care Needs
140.570 Capital Rate Component Determination
140.571 Fair Rental Value (FRV) Calculation
140.572 Total Capital Rate
140.573 Other Capital Provisions

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140.574	Capital Costs for Rented Facilities
140.575	Newly Constructed Facilities (Repealed)
140.576	Renovations (Repealed)
140.577	Capital Costs for Rented Facilities (Renumbered)
140.578	Property Taxes
140.579	Specialized Living Centers
140.580	Mandated Capital Improvements
140.581	Qualifying as Mandated Capital Improvement
140.582	Cost Adjustments
140.583	Campus Facilities
140.584	Illinois Municipal Retirement Fund (IMRF)
140.590	Audit and Record Requirements
140.642	<u>Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services</u>
140.643	In-Home Care Program
140.645	Medical and In-Home Care For Disabled Persons Under Age 21
140.646	Reimbursement for Developmental Training (DT) Services for Individuals With Developmental Disabilities Who Reside in Long Term Care (ICF and SNF) and Residential (ICF/MR) Facilities
140.647	Description of Developmental Training (DT) Services
140.648	Determination of the Amount of Reimbursement for Developmental Training (DT) Programs
140.649	Effective Dates of Reimbursement for Developmental Training (DT) Programs
140.650	Certification of Developmental Training (DT) Programs
140.651	Decertification of Day Programs
140.652	Terms of Assurances and Contracts
140.680	Effective Date Of Payment Rate
140.700	Discharge of Long Term Care Residents
140.830	Appeals of Rate Determinations
140.835	Determination of Cap on Payments for Long Term Care

SUBPART F: POINT COUNT GUIDELINES FOR ICF/MR AND
SNF/PED FACILITIES

Section 140.850	Facility/Client Participation (Recodified)
140.855	Evaluation Of Need For Care (Recodified)
140.860	Payment (Recodified)
140.865	Definitions (Recodified)
140.870	Guidelines (Recodified)
140.875	Intermediate Care (ICF/MR) (Recodified)
140.880	Skilled Care (SNF/PED) (Recodified)
140.885	Statewide Rates (Recodified)

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140.890	Reimbursement for ICF/MR-15 and Under Facilities (Recodified)
140.895	Night Shift Reimbursement (Recodified)
140.896	Reimbursement For Program Costs (Active Treatment) For Clients in Long Term Care Facilities For the Developmentally Disabled (Recodified)

SUBPART G: REIMBURSEMENT FOR NURSING COSTS FOR GERIATRIC
FACILITIES

Section 140.900	Reimbursement For Nursing Costs For Geriatric Residents in Group Care Facilities (Recodified)
140.901	Functional Areas of Needs (Recodified)
140.902	Service Needs (Recodified)
140.903	Definitions (Recodified)
140.904	Times and Staff Levels (Repealed)
140.905	Statewide Rates (Repealed)
140.906	Reconsiderations (Recodified)
140.907	Midnight Census Report (Recodified)
140.908	Times and Staff Levels (Recodified)
140.909	Statewide Rates (Recodified)
140.910	Referrals (Recodified)
140.911	Basic Rehabilitation Aide Training Program (Recodified)
140.912	Interim Nursing Rates (Recodified)

SUBPART H: ILLINOIS COMPETITIVE ACCESS AND REIMBURSEMENT
EQUITY (ICARE) PROGRAM

Section 140.940	Illinois Competitive Access and Reimbursement Equity (ICARE) Program (Recodified)
140.942	Definition of Terms (Recodified)
140.944	Notification of Negotiations (Recodified)
140.946	Hospital Participation in ICARE Program Negotiations (Recodified)
140.948	Negotiation Procedures (Recodified)
140.950	Factors Considered in Awarding ICARE Contracts (Recodified)
140.952	Closing an ICARE Area (Recodified)
140.954	Administrative Review (Recodified)
140.956	Payments to Contracting Hospitals (Recodified)
140.958	Admitting and Clinical Privileges (Recodified)
140.960	Inpatient Hospital Care or Services by Non-Contracting Hospitals Eligible for Payment (Recodified)

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140.962	Payment to Hospitals for Inpatient Services or Care not Provided under the ICARE Program (Recodified)
140.964	Contract Monitoring (Recodified)
140.966	Transfer of Recipients (Recodified)
140.968	Validity of Contracts (Recodified)
140.970	Termination of ICARE Contracts (Recodified)
140.972	Hospital Services Procurement Advisory Board (Recodified)
TABLE A	Medichex Recommended Screening Procedures
TABLE B	Health Service Areas
TABLE C	Capital Cost Areas
TABLE D	Schedule of Dental Procedures
TABLE E	Time Limits for Processing of Prior Approval Requests
TABLE F	Podiatry Service Schedule
TABLE G	Travel Distance Standards
TABLE H	<u>Staff-Time-and-Allocation-by-Need-Level-Areas of Major Life Activity</u>
TABLE I	Staff Time and Allocation for Training Programs (Recodified)
TABLE J	HSA Grouping

AUTHORITY: Implementing Article III of the Illinois Health Finance Reform Act (Ill. Rev. Stat. 1989, ch. 111 1/2, par. 6503-1 et seq.) and implementing and authorized by Articles III, IV, V, VI, VII and Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1989, ch. 23, pars. 3-1 et seq., 4-1 et seq., 5-1 et seq., 6-1 et seq., 7-1 et seq., and 12-13)

SOURCE: Adopted at 3 Ill. Reg. 24, p. 166, effective June 10, 1979; rule repealed and new rule adopted at 6 Ill. Reg. 8374, effective July 6, 1982; emergency amendment at 6 Ill. Reg. 8508, effective July 6, 1982, for a maximum of 150 days; amended at 7 Ill. Reg. 681, effective December 30, 1982; amended at 7 Ill. Reg. 8308, effective July 1, 1983; amended at 7 Ill. Reg. 8271, effective July 5, 1983; emergency amendment at 7 Ill. Reg. 8354, effective July 5, 1983, for a maximum of 150 days; amended at 7 Ill. Reg. 8540, effective July 15, 1983; amended at 7 Ill. Reg. 9382, effective July 22, 1983; amended at 7 Ill. Reg. 12868, effective September 20, 1983; peremptory amendment at 7 Ill. Reg. 15047, effective October 31, 1983; amended at 8 Ill. Reg. 17358, effective December 21, 1983; amended at 8 Ill. Reg. 254, effective December 21, 1983; emergency amendment at 8 Ill. Reg. 580, effective January 1, 1984, for a maximum of 150 days; recodified at 8 Ill. Reg. 2483; amended at 8 Ill. Reg. 3012, effective February 22, 1984; amended at 8 Ill. Reg. 5262, effective April 9, 1984; amended at 8 Ill. Reg. 6785, effective April 27, 1984; amended at 8

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Ill. Reg. 6983, effective May 9, 1984; amended at 8 Ill. Reg. 7258, effective May 16, 1984; emergency amendment at 8 Ill. Reg. 7910, effective May 22, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 7910, effective June 1, 1984; amended at 8 Ill. Reg. 10032, effective June 18, 1984; emergency amendment at 8 Ill. Reg. 10062, effective June 20, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 13343, effective July 17, 1984; amended at 8 Ill. Reg. 13779, effective July 24, 1984; Sections 140.72 and 140.73 recodified to 89 Ill. Adm. Code 141 at 8 Ill. Reg. 16354; amended (by adding sections being codified with no substantive change) at 8 Ill. Reg. 17899; peremptory amendment at 8 Ill. Reg. 18151, effective September 18, 1984; amended at 8 Ill. Reg. 21629, effective October 19, 1984; peremptory amendment at 8 Ill. Reg. 21677, effective October 24, 1984; amended at 8 Ill. Reg. 22097, effective October 24, 1984; peremptory amendment at 8 Ill. Reg. 22155, effective October 29, 1984; amended at 8 Ill. Reg. 23218, effective November 20, 1984; emergency amendment at 8 Ill. Reg. 23721, effective November 21, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 25067, effective December 19, 1984; emergency amendment at 9 Ill. Reg. 407, effective January 1, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 2697, effective February 22, 1985; amended at 9 Ill. Reg. 6235, effective April 19, 1985; amended at 9 Ill. Reg. 8677, effective May 28, 1985; amended at 9 Ill. Reg. 9564, effective June 5, 1985; amended at 9 Ill. Reg. 10025, effective June 26, 1985; emergency amendment at 9 Ill. Reg. 11403, effective June 27, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 11357, effective June 28, 1985; amended at 9 Ill. Reg. 12000, effective July 24, 1985; amended at 9 Ill. Reg. 12306, effective August 5, 1985; amended at 9 Ill. Reg. 13998, effective September 3, 1985; amended at 9 Ill. Reg. 14684, effective September 13, 1985; amended at 9 Ill. Reg. 15503, effective October 4, 1985; amended at 9 Ill. Reg. 16312, effective October 11, 1985; amended at 9 Ill. Reg. 19138, effective December 2, 1985; amended at 9 Ill. Reg. 19737, effective December 9, 1985; amended at 10 Ill. Reg. 238, effective December 27, 1985; emergency amendment at 10 Ill. Reg. 798, effective January 1, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 672, effective January 13, 1986; amended at 10 Ill. Reg. 1206, effective January 24, 1986; amended at 10 Ill. Reg. 3041, effective January 30, 1986; amended at 10 Ill. Reg. 6981, effective April 16, 1986; amended at 10 Ill. Reg. 7825, effective April 30, 1986; amended at 10 Ill. Reg. 8128, effective May 7, 1986; emergency amendment at 10 Ill. Reg. 8912, effective May 13, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 11440, effective June 20, 1986; amended at 10 Ill. Reg. 14714, effective August 27, 1986; amended at 10 Ill. Reg. 15211, effective September 12, 1986; emergency amendment at

DEPARTMENT OF PUBLIC AID

90

NOTICE OF ADOPTED AMENDMENTS

10 Ill. Reg. 16729, effective September 18, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 18808, effective October 24, 1986; amended at 10 Ill. Reg. 19742, effective November 12, 1986; amended at 10 Ill. Reg. 21784, effective December 15, 1986; amended at 11 Ill. Reg. 698, effective December 19, 1986; amended at 11 Ill. Reg. 1418, effective December 31, 1986; amended at 11 Ill. Reg. 2323, effective January 16, 1987; amended at 11 Ill. Reg. 4002, effective February 25, 1987; Section 140.71 recodified to 89 Ill. Adm. Code 141 at 11 Ill. Reg. 4302; amended at 11 Ill. Reg. 4303, effective March 6, 1987; amended at 11 Ill. Reg. 7664, effective April 15, 1987; emergency amendment at 11 Ill. Reg. 9342, effective April 20, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 9169, effective April 28, 1987; amended at 11 Ill. Reg. 10903, effective June 1, 1987; amended at 11 Ill. Reg. 11528, effective June 22, 1987; amended at 11 Ill. Reg. 12011, effective June 30, 1987; amended at 11 Ill. Reg. 12290, effective July 6, 1987; amended at 11 Ill. Reg. 14048, effective August 14, 1987; amended at 11 Ill. Reg. 14771, effective August 25, 1987; amended at 11 Ill. Reg. 16758, effective September 28, 1987; amended at 11 Ill. Reg. 17295, effective September 30, 1987; amended at 11 Ill. Reg. 18696, effective October 27, 1987; amended at 11 Ill. Reg. 20909, effective December 14, 1987; amended at 12 Ill. Reg. 916, effective January 1, 1988; emergency amendment at 12 Ill. Reg. 1960, effective January 1, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 5427, effective March 15, 1988; amended at 12 Ill. Reg. 6246, effective March 16, 1988; amended at 12 Ill. Reg. 6728, effective March 22, 1988; Sections 140.900 thru 140.912 and 140.913 and 140.914 Table I recodified to 89 Ill. Adm. Code 147.5 thru 147.205 and 147.206 and 147.207 Table B at 12 Ill. Reg. 6956; amended at 12 Ill. Reg. 6927, effective April 5, 1988; Sections 140.940 thru 140.972 recodified to 89 Ill. Adm. Code 149.5 thru 149.325 at 12 Ill. Reg. 7401; amended at 12 Ill. Reg. 7695, effective April 21, 1988; amended at 12 Ill. Reg. 10497, effective June 3, 1988; amended at 12 Ill. Reg. 10717, effective June 14, 1988; emergency amendment at 12 Ill. Reg. 11868, effective July 1, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 12509, effective July 15, 1988; amended at 12 Ill. Reg. 14271, effective August 29, 1988; emergency amendment at 12 Ill. Reg. 16921, effective September 28, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 16738, effective October 5, 1988; amended at 12 Ill. Reg. 17879, effective October 24, 1988; amended at 12 Ill. Reg. 18198, effective November 4, 1988; amended at 12 Ill. Reg. 19396, effective November 6, 1988; amended at 12 Ill. Reg. 19734, effective November 15, 1988; amended at 13 Ill. Reg. 125, effective January 1, 1989; amended at 13 Ill. Reg. 2475, effective February 14, 1989; amended at 13 Ill. Reg. 3069,

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

effective February 28, 1989; amended at 13 Ill. Reg. 3351, effective March 6, 1989; amended at 13 Ill. Reg. 3917, effective March 17, 1989; amended at 13 Ill. Reg. 5115, effective April 3, 1989; amended at 13 Ill. Reg. 5718, effective April 10, 1989; Sections 140.850 thru 140.896 recodified to 89 Ill. Adm. Code 146.5 thru 146.225 at 13 Ill. Reg. 7040; amended at 13 Ill. Reg. 7025, effective April 24, 1989; amended at 13 Ill. Reg. 7786, effective May 20, 1989; Sections 140.94 thru 140.398 recodified to 89 Ill. Adm. Code 148.10 thru 148.390 at 13 Ill. Reg. 9572; emergency amendment at 13 Ill. Reg. 10977, effective July 1, 1989, for a maximum of 150 days; emergency expired November 28, 1989; amended at 13 Ill. Reg. 11516, effective July 3, 1989; amended at 13 Ill. Reg. 12119, effective July 7, 1989; Section 140.110 recodified to 89 Ill. Adm. Code 148.120 at 13 Ill. Reg. 12118; amended at 13 Ill. Reg. 12562, effective July 17, 1989; amended at 13 Ill. Reg. 14391, effective August 31, 1989; emergency amendment at 13 Ill. Reg. 15473, effective September 12, 1989, for a maximum of 150 days; amended at 13 Ill. Reg. 16992, effective October 16, 1989; amended at 14 Ill. Reg. 190, effective December 21, 1989; amended at 14 Ill. Reg. 2564, effective February 9, 1990; emergency amendment at 14 Ill. Reg. 3241, effective February 14, 1990, for a maximum of 150 days; emergency expired July 14, 1990; amended at 14 Ill. Reg. 4543, effective March 12, 1990; emergency amendment at 14 Ill. Reg. 4577, effective March 6, 1990, for a maximum of 150 days; emergency expired August 3, 1990; emergency amendment at 14 Ill. Reg. 5575, effective April 1, 1990, for a maximum of 150 days; emergency expired August 29, 1990; emergency amendment at 14 Ill. Reg. 5865, effective April 3, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 7141, effective April 27, 1990; emergency amendment at 14 Ill. Reg. 7249, effective April 27, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 10062, effective June 12, 1990; emergency amendment at 14 Ill. Reg. 10409, effective June 19, 1990; emergency amendment at 14 Ill. Reg. 12082, effective July 5, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 13262, effective August 6, 1990; emergency amendment at 14 Ill. Reg. 14184, effective August 16, 1990, for a maximum of 150 days; emergency amendment at 14 Ill. Reg. 14570, effective August 22, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 14826, effective August 31, 1990; amended at 14 Ill. Reg. 15366, effective September 12, 1990; amended at 14 Ill. Reg. 15981, effective September 21, 1990; amended at 14 Ill. Reg. 17279, effective October 12, 1990; amended at 14 Ill. Reg. 18057, effective October 22, 1990; amended at 14 Ill. Reg. 18508, effective October 30, 1990; amended at 14 Ill. Reg. 18813,

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

- 3) is absent from the facility for 30 days or more for therapeutic leave (140.523) approved by the Department and returns to the same level of care at the same facility.

e) Level I Identification (ID) Screen

- 1) The Level I ID Screen is the first phase of the preadmission screening process. This screening process must be completed for all Medicaid or Medicaid eligible individuals who enter long term care facilities. The screening process is conducted to determine if there is a reasonable basis for suspecting that an applicant has a developmental disability (DD) or severe mental illness (MI). This determination is required to assure that individuals with developmental disabilities or severe mental illness are placed into settings which provide the services they require and to prevent the inappropriate admissions of such persons into nursing facilities. Entities authorized to complete the Level I ID screen are agents of DMHDD, DOA, DORS, hospitals, or nursing facilities.

2)

If the Level I ID Screen indicates that an individual may have a developmental disability and/or severe mental illness, a comprehensive assessment, the Level II Screen, is conducted by DMHDD designated preadmission screening (PAS) agents concerning the level of care needed and the need for active treatment or specialized services, except when the individual has an exceptional circumstance which is exempt from the level II Screen requirement (see subsection (e)(4)(B)). The individual who is age 60 or more may elect not to receive active treatment or specialized services. The individual is then referred to DOA for screening following the Level II Screen.

3)

If the Level I ID Screen does not identify a reasonable basis for suspecting a developmental disability or severe mental illness, the applicant is referred to DOA or DORS for a

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

Determination of Need (DON) to assess the need for nursing facility services if there is a possibility that the applicant requires the services of a nursing facility.

4) Exceptional Circumstances

- A) Exceptional circumstances, Level II Screen required. There are some exceptional circumstances which may allow an individual with a developmental disability to be admitted into a nursing facility, and an individual with severe mental illness to be admitted into a nursing facility which is not designated as an ICF/MI. However, the individual with possible exceptional circumstances must receive a Level II Screen (comprehensive assessment) before placement in a nursing facility, except in the specific circumstance noted in subparagraph (B) below. An exceptional circumstance may only be determined following a Level II Screen by a DMHDD PAS agent (see subsection (f)(1)), for individuals with developmental disabilities who cannot participate in active treatment and for individuals with severe mental illness who cannot participate in specialized services, due to the severity of their medical conditions. Exceptional circumstances as determined by a Level II Screen include, but are not limited to:

- i) chronic obstructive pulmonary disease;
- ii) severe Parkinson's disease;
- iii) amyotrophic lateral sclerosis;
- iv) congestive heart failure;
- v) ventilator dependence; and
- vi) a primary diagnosis of dementia, including Alzheimer's disease, in the

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)case of the individual with developmental disabilities.

B)

Exceptional circumstances. Level II Screen exemption. Some individuals with a developmental disability and/or severe mental illness, who cannot benefit from active treatment or specialized services respectively, may be admitted to a nursing facility without receiving a Level II Screen by a DMHDD PAS agent. Following are the exceptional circumstances which are exempt from the Level II Screen requirement. Certification by a physician must document the need for nursing facility services as specified in subsection (a)(1).

i) coma;ii) function at the brain stem level only;iii) terminal illness with a life expectancy of six months or less;iv) convalescent care (a medically prescribed period of recovery, following acute care, not to exceed 120 days); andv) a primary diagnosis of dementia, including Alzheimer's disease, in the case of the individual with severe mental illness.C) Designated Screening Agents1) DMHDD or its designated agents (PAS agents) shall perform a Level II Screen for all applicants for long term care for whom there is a reasonable basis to suspect mental retardation or related conditions, or severe mental illness.A) Mental retardation and related disorders shall include those conditions meeting the

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)criteria described in subsection (g) and Section 140. Table H.i) DMHDD PAS agents who have screened an applicant found to have mental retardation or a related condition, in need of active treatment, may authorize eligibility for placement into an ICF/MR or an ICF/MR (SNF/PED license) level of care, or refer the applicant to a State operated ICF/MR, a home and community-based waiver program for persons with developmental disabilities, or other community residential settings such as a Community Integrated Living Arrangement (CILA) which is under the direction and oversight of DMHDD.

ii)

When the assessment indicates the applicant requires the services of a nursing facility and cannot participate in active treatment due to the severity of a medical condition (subsection (e)(4)(A)), the DMHDD PAS agent may authorize eligibility for the placement.

iii)

For the individual with mental retardation or a related condition, a Qualified Mental Retardation Professional (QMRP) (89 Ill. Adm. Code 144.275 (b)(1)) serves as the DMHDD PAS agent who summarizes the final screening assessment and authorizes eligibility for placement.

iv)

The particular placement identified for any applicant will depend upon the identified program's capacity to meet the individual's need for active treatment and, if present, medical/health needs. An individual with developmental disabilities whose overall level of functioning is in the

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

mild range of mental retardation and who is generally independent, does not need active treatment and may not be placed into an ICF/MR or in a home and community-based waiver setting. Other community residential options are appropriate for such individuals.

B) Severe mental illness is described in subsection (j).

i) DMHDD PAS who have screened an applicant found to have severe mental illness may authorize eligibility for placement into an ICF/MR level of care or refer the applicant to a State operated facility for persons with severe mental illness who need active treatment (see subsection (j)(5)(A), or other community residential setting such as a CILA which is under the direction and oversight of DMHDD.

ii) When the assessment indicates the applicant requires the services of a nursing facility which is not designated as an ICF/MR and cannot participate in specialized services due to the severity of a medical condition (subsection (e)(4)(A)), the DMHDD PAS agent may authorize eligibility for the placement.

iii) For the individual with severe mental illness (MI), a Qualified Mental Health Professional (QMHP) (89 Ill. Adm. Code 147.345 (c)(2)) serves as the DMHDD PAS agent who summarizes the final screening assessment and authorizes eligibility for placement.

iv) The particular placement identified for any applicant will depend upon the identified programs's capacity to meet the individual's need for specialized

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

services or active treatment, and if present, medical/health needs.

2) DORS staff or its designated agents will screen (DON) all applicants for ICF or SNF services, between the ages 18 and 59, who do not meet the criteria for screening and placement by DMHDD PAS agents (Level II Screen). An applicant screened by DORS or its designated agents (Level I Screen or DON), who is suspected of having a developmental disability or severe mental illness, must be referred to a DMHDD PAS agent for a Level II Screen before placement into a facility or authorization for a DORS home and community-based waiver setting. When an applicant is determined not to have a developmental disability requiring active treatment or severe mental illness following a PAS-Level II Screen, he/she will be referred to DORS for placement. When it is determined that an applicant has a developmental disability requiring active treatment or severe mental illness following a Level II Screen, he/she will be placed by a DMHDD PAS agent.

3) DOA or its designated agents will screen (DON) all applicants for ICF or SNF services aged 60 or over who do not meet the criteria for screening by DMHDD PAS agents (Level II Screen). An applicant screened by DOA or its designated agents, who is suspected of having a developmental disability or severe mental illness, must be referred to a DMHDD PAS agent for a Level II Screen before placement into a facility or authorization for a DOA home and community-based waiver setting. When an applicant is determined not to have a developmental disability requiring active treatment or severe mental illness following a PAS-Level II Screen, he/she will be referred to DOA for placement. When an applicant is determined by a Level II Screen to have a severe mental illness and/or a developmental disability, he/she may be placed by DMHDD unless the

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

applicant elects not to receive active treatment or specialized services (subsection (e)(2)).

4) No screening agent may limit an eligible applicant's opportunity to receive services from any facility appropriately certified and licensed to provide those services, or any community residential setting appropriate to provide them.

5) DPA, as the State Medicaid agency, bears ultimate responsibility for the proper operation of the PASARR (Preadmission Screening and Annual Resident Review) program in Illinois. Therefore, DPA may withdraw screening authority from an individual agent if it determines that the agent is not accurately applying screening criteria or conforming to procedures as described in this Section. In such an event, DPA will first request the responsible Department to implement corrective actions. If the screening agent remains out of compliance ninety days following this request, DPA may designate an alternative agent to conduct screenings until the affected agent implements a plan of correction acceptable to DPA or the associated Department designates a new agent.

g) Need for ICF/MR Services

1) The need for ICF/MR services shall be established through a comprehensive assessment, the Level II Screen, that demonstrates that the individual has mental retardation or a related condition manifested before age 22, which is likely to continue indefinitely, and results in functional limitations so substantial that the individual performs at or below the "Eligible" level in three or more of the six (6) areas of major life activity as set forth in Section 140.642, Table H. Related conditions can include autism, cerebral palsy and seizure disorders, but do not include mental illness. Functional limitations with respect to mental retardation and related conditions are not limitations which are attributable to mental illness.

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

2) No applicant for ICF/MR services meeting the above criteria and the criteria in Section 140.642, Table H shall be found to be inappropriate for such services due to a need for the treatment of a severe or profound sensory handicap, motor deficit, or mental retardation; nor shall such an applicant be denied ICF/MR services due to age, medical needs, or maladaptive behavior, except as otherwise described in this Section.

b) Need for ICF/MR (SNF/PEP License) Services

1) ICF/MR (SNF/PEP license) services will only be approved for individuals who are under the age of 21 at the time of admission to the facility.

2) The need for such services shall be established through a comprehensive assessment, the Level II Screen, that demonstrates that the individual has a medical (physical) condition requiring skilled level nursing care; or has mental retardation or a related condition and/or a severe medical or physical disability or a combination of severe disabilities.

Agency Note: OBRA-87 requirements prohibit the admission of individuals with a primary diagnosis of mental retardation into non-ICF/MR facilities. Therefore, SNF/PEP facilities which meet ICF/MR certification requirements must be certified ICF/MR by December 31, 1989, in order to comply with federal requirements when admitting individuals with mental retardation. Facilities which undergo certification conversion to ICF/MR will retain State licensure for SNF/PEP services.

i) Need for Nursing Facility Services: The need for nursing facility services shall be established by an assessment (a DON, see subsection (e)(3), or a Level II Screen, see subsection (e)(4)), which demonstrates an individual's need on the basis of a medical condition. In Illinois, nursing facilities are licensed for intermediate level nursing care and skilled level nursing care.

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

- 1) Intermediate (ICF) level nursing care is that needed for medical conditions which require medical or nursing care below a skilled level and which prevent independent living in the absence of such care. Individuals with stabilized conditions requiring basic nursing care or other restorative services under periodic medical direction are appropriate for intermediate level care.
- 2) Skilled (SNF) level nursing care is that needed for medical conditions requiring 24-hour nursing care or intensive medical treatment, such as care for post-operative or bedfast patients, and care for those in need of special medical equipment or constant monitoring by a professional nurse. A need for a high level of personal care assistance does not meet the criteria for skilled level care.
- 3) Need for ICF/MI Services: An ICF/MI is a nursing facility which is designated to admit individuals with severe mental illness who are in need of specialized services. Individuals admitted into an ICF/MI are screened by a DMHDP PAS agent who determines that, because of the individual's severe mental illness, he/she can derive benefit from placement into a nursing facility designated as an ICF/MI. The need for ICF/MI services shall be established through a comprehensive assessment, the level II Screen, which includes a diagnosis that the individual has a severe mental illness, (and does not have a primary diagnosis of dementia, including Alzheimer's disease or a related disorder), resulting in substantial functional limitations for that individual which necessitate specialized services.

1) Diagnoses that constitute a severe mental illness are:

- A) Schizophrenia, including
 - i) Catatonic
 - ii) Disorganized

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

- iii) Paranoid
- iv) Undifferentiated
- v) Residual
- B) Delusional (Paranoid) Disorder
- C) Schizoaffective Disorder
- D) Psychotic Disorder, not otherwise specified (atypical psychosis)
- E) Bipolar Disorders
 - i) Bipolar Disorder- Mixed, Manic, and Depressed
 - ii) Cyclothymia
- iii) Bipolar Disorder not otherwise specified
- F) Major Depression, recurrent
- 2) Severe mental illness may be described by examples of functional characteristics. The following descriptions may reflect varying intensity levels of severe mental illness:
 - A) Level I - The individual with this intensity level of severe mental illness experiences minor distortions of thinking with little disturbance in activities of daily living. With the provision of specialized services, the individual may be able to live independently in the community and engage in employment. The individual is capable of learning to accept direction, maintaining adequate interpersonal relationships and concentrating on a task for a sufficient period of time. Under occasional conditions of particular internal, social or economic stress, the person may require follow-up supervision, guidance or support.

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

B) Level II - The individual with this intensity level of severe mental illness experiences definite disturbances of thinking with definite but mild disturbances in behavior. At least initially, the individual will require continuing supervision, guidance, motivation and support. A misunderstanding of instructions, limited activity, self-isolation or an over-reaction in gestures, speech and emotion may be displayed on a regular basis. Specialized services may allow such persons to become capable of maintaining themselves more independently within a ICF/MI or may allow them to gain the skills and behaviors needed to live in a supervised community living situation. They may also have the potential to engage in low stress supported work efforts.

C) Level III - The individual with this intensity level of severe mental illness experiences extreme disturbances of thinking and behavior that entail potential harm to self or others, or severe disturbances of all components of daily living, requiring constant supervision and care. The individual is unable to communicate readily and has difficulty differentiating between fantasy and reality. The person's behavior may be disruptive and menacing to others. These symptoms and suicidal ideations necessitate continuing observation and professional intervention. Through the provision of specialized services, the individual may be capable of more independent self-maintenance in a ICF/MI. The continued provision of specialized services may allow the person to gain the skills and behaviors needed for supervised community living.

3) Individuals with severe mental illness who are eligible for ICF/MI services, exhibit substantial

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

functional limitations which necessitate 24-hour a day supervision due to the need for:

- A) Professional observation for medication monitoring (adjustment and/or stabilization), and/or
- B) Daily supervision and assistance in at least two of the following areas:
 - i) Self-maintenance - Physical functioning, personal care and hygiene, dressing, grooming, toileting, nutrition, speech and language, eating habits, maintenance of personal space and possessions, health maintenance, use of medication, and self-medication program.
 - ii) Social Functioning - Interaction and involvement with family/significant others, social skills and relationships with friends, peer group involvement, ability to pursue leisure/recreational activities, and education regarding alcohol and substance abuse.
 - iii) Community Living Activities -
 - Homemaking responsibilities (i.e., cleaning, laundry, meal preparation and service, shopping, financial management, and using telephone), use of transportation, traveling from residence independently, recognizing and avoiding common dangers, and use of community services.
 - iv) Work Related Skills - Job retention behaviors (i.e., tardiness, absenteeism, relationships with co-workers/supervisors, work quality and quantity, ability to accept, understand and carry out instructions), job seeking skills (i.e., ability to initiate and schedule own activities,

DEPARTMENT OF PUBLIC AID

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

ability to seek employment, completing an application, personal appearance, communication and interviewing skills, ability to set realistic vocational goals), basic reading, writing and arithmetic skills.

- 4) Specialized services are designed to reduce residual psychiatric symptoms and to increase the individual's ability to function with as much self-determination and independence as possible. These services are individualized and include aggressive, consistent and frequent implementation of a program of specialized and generic care. This may include specific therapies or treatments, activities, training, health services and related services. Specialized services shall begin with a diagnostic evaluation and a comprehensive functional assessment of the individual's strengths and needs. The assessment process leads to the development of a Comprehensive Care Plan (CCP). The CCP outlines the services needed, the persons responsible for the delivery of services and the process of reevaluating the plan. Specialized services may be delivered in settings which make available:

- A) 24-hour a day supervision of the individual.
 - B) Daily implementation of the individual's CCP and periodic evaluation of the CCP by an interdisciplinary team (IDT).
 - C) Daily administering and monitoring of prescribed medication, and
 - D) 24-hour a day pharmacological treatment and/or behavioral/psychiatric intervention.
- 5) Individuals with diagnoses of severe mental illness who would not be appropriate for ICF/MI services include:
- A) Individuals with severe mental illness whose

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

symptomatology is so acute or severe that they require active treatment in an inpatient psychiatric program.

- B) Individuals with severe mental illness who cannot participate in specialized services due to the severity of their medical (physical) conditions may be placed in a nursing facility which is not designated as an ICF/MI (see subsection (e)(4)(A)).
 - C) Individuals with severe mental illness who do not require the intensity of specialized services which is provided in an ICF/MI setting. These individuals usually require less intensive treatment which is available through community mental health outpatient services.
- k) Date of Payment
- 1) A screening assessment (the Level II Screen, subsection (e)(2), and the DON, subsection (e)(3)) is valid for 60 days from the date of the assessment. For individuals with developmental disabilities or severe mental illness, an existing Level II Screen may remain valid after 60 days when the OMRP or OMHP respectively updates any component(s) of the assessment which is/are not current, and confirms the validity of the assessment as reliably reflecting the status of the individual. Additional assessments may be conducted within any 60 day period:
- A) If the screening agent judges that it is merited by a change in the individual's medical or developmental status, or
 - B) In the event that an assessment has not been conducted properly or by the appropriate authorized screening agent, or
 - C) If the individual appeals the screening assessment decision.

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

- e) 2) No payment for long term care services will be made on behalf of clients whose certified assessments show no need for such care, unless both the screening assessment and a physician's certification, as described in Section 140.514, document a need for such care. Where the assessment and the certification do not establish this need, the individual may request a licensed physician designated by the Department, after reviewing and reviewing the medical reports and any other evidence the client-individual wishes to submit, and certifies that there is a need for long term care in the individual case. The client-individual will be notified of his/her right to this review.

A) For an applicant for long term care services whose preadmission screening assessment and physician's certification have been completed and document the individual's need for such services, the Department will begin payment:

- i) on the date of admission if Medicaid eligibility has been established, or
- ii) on the effective date of Medicaid eligibility if such eligibility is not established prior to admission.

B) For an applicant for long term care services who is admitted into a long term care facility in an emergency situation in which placement must occur within 24 hours due to the individual's condition (i.e., medical or behavioral characteristics), or a change in the current living arrangement (residence or caregiver) which results in danger or unavailability, and the screening assessment and physician's certification occur within 15 calendar days of admission, payment will be made:

- i) upon the date of admission if Medicaid

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

- eligibility is established prior to admission, or
- ii) upon the date of Medicaid eligibility if such eligibility occurs following admission.

C) For an applicant for long term care services who is admitted into a long term care facility in a priority situation in which placement must occur in 3 working days due to an inappropriate living arrangement and the screening assessment and physician's certification occur within 15 calendar days of admission, payment will be made:

- i) upon the date of admission if Medicaid eligibility is established prior to admission, or
- ii) upon the date of Medicaid eligibility if such eligibility occurs following admission.

D) For an individual who applies for Medicaid after admission to a facility:

- i) It is the facility's responsibility to immediately initiate screening activities by contacting the appropriate screening agent. Agents are required to complete screening assessments in such circumstances (nonemergency/nonpriority), within 30 calendar days of the initial screening referral.

- ii) If the screening assessment and physician certification are completed within 30 days of Medicaid application, payment will be made from the effective date of Medicaid eligibility.

- iii) If for any reason including a failure on the part of the facility to contact

DEPARTMENT OF PUBLIC AID

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

NOTICE OF ADOPTED AMENDMENTS

Section 140.642

Pre-Screening-Screening Assessment for Long Term Care and Alternative Residential Settings and Services (Cont'd)

an appropriate screening agent, the screening assessment does not occur within 30 days of Medicaid application, the Department will not begin payment until the assessment does occur.

(Source: Amended at 14 Ill. Reg. 20478, effective December 7, 1990)

SUBPART H: ILLINOIS COMPETITIVE ACCESS AND REIMBURSEMENT EQUITY (ICARE) PROGRAM

Section 140.TABLE H

Staff-Time-and-Allocation-by-Need-Level-Areas of Major Life Activity

The Individual Is

The Individual Is Not

Eligible for ICF/MR Services

Eligible for ICF/MR Services

SELF CARE

The ability to perform daily activities to meet basic life needs including feeding, bathing, toileting, dressing, and hygiene and grooming.

Eligible:

The individual feeds (using knife and fork), bathes, and dresses self; combs/brushes hair; may need occasional reminders to initiate activities and follow through on components of tasks or recall performance methods; toilets independently; may shampoo and roll up/set hair; may wash and/or iron and store clothing.

Not Eligible:

The individual exercises self care in personal hygiene and grooming; feeding, bathing, dressing, and toileting; may need health care or personal care reminders; may need assistance in selecting or purchasing clothing.

LANGUAGE

Communication involving verbalization or an alternative communication system which enables an individual to convey

Section 140.TABLE H

Staff-Time-and-Allocation-by-Need-Level-(Cont'd)

ideas and information to others (expressive), and understand communication from others (receptive).

Eligible:

The individual can describe or state basic needs or concerns in concrete terms; uses brief concrete phrases and sentences to interact in simple conversation; can answer questions about basic or simple needs or concerns; may use "because" or "but"; is able to express self (verbally or with an alternative system) and be understood by someone who does not know the individual, but does know the communication system; may recognize words or signs; usually cannot provide description or reason for emotions, feelings or personal life events.

Not Eligible:

The individual communicates complete verbal concepts and understands them; carries on everyday conversations, but cannot discuss abstract or philosophical concepts; typically can use a telephone; may communicate in writing in simple letter or orders; does not write/communicate about theoretical ideas or important current events.

LEARNING

General cognitive competence; the ability to acquire new behaviors, perceptions and information; and the ability to apply experiences to new situations.

Eligible:

The individual obtains a score in the moderate to severe/profound range of intellectual functioning as measured by a standardized, full scale, assessment on an individual intelligence test, such as a score of 54 or below on the WAIS-R.

Not Eligible:

The individual obtains a score in the mild range of intellectual functioning as measured by a standardized, full scale, assessment on an individual intelligence test, such as a score of 55 or above on the WAIS-R.

MOBILITY

The ability to perform gross- and fine-motor skills. The capability of locomotion, either by independent ambulation

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140. TABLE H Staff-Time-and-Allocation-by-Need-Level-
(Cont'd)

or with mobility assistance such as adaptive
equipment/mechanical aids.

Eligible:

The individual exhibits
good body control; can
alternate feet to climb
stairs; has good gross- and
fine-motor skills
coordination such as being
able to hit a target, throw
a ball, run, hop, skip, or
jump (these skills are not
required for eligibility);
may independently transfer
into and out of wheelchair;
lacks or has limited capacity
to perform activities
requiring strength or
coordination, such as
dancing, cursive writing or
heavy lifting.

Not Eligible:

The individual is
able to use hands (or
adaptive utensils) to
care for self; goes about
known areas with ease (i.e.
local neighborhood, campus
or residence) via
independent ambulation or
adaptive/supportive
equipment (wheelchair,
walker, cane); may use mass
transportation.

SELF DIRECTION

The management of, and control over, one's personal and
social life, by making decisions which affect and protect
one's self interests.

Eligible:

The individual may be
conscientious about
assuming responsibility
for simple tasks (household
chores, assigned duties);
may ask if there is "work"
to do; makes an effort to be
dependable; attends to a task
well (15-20 minutes); may

Not Eligible:

The individual initiates
most of his/her own
activities; is conscientious
about work (duties) and
assumes much responsibility;
for tasks; requires guidance
when activities/jobs
necessitate important
decision making such as

Eligible:

sometimes initiate his/her
own activities.

Not Eligible:

health care, care
of others, and complicated
occupational activities.

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 140. TABLE H Staff-Time-and-Allocation-by-Need-Level-
(Cont'd)

CAPACITY FOR INDEPENDENT LIVING

The age appropriate ability to live without extraordinary
support.

Eligible:

The individual can be sent
on everyday errands such as
to the store, supply or
storage area for several
items with supervisory
oversight; makes minor
purchases; may add coins to
total a dollar
or make change for a dollar;
may do simple, routine
household chores; prepares
simple foods that require
mixing.

Not Eligible:

The individual cooks simple
meals; performs everyday
household tasks (given
the opportunity); engages
in semiskilled or simple
skilled job not requiring
complex thinking or
judgment; goes to several
stores to purchase items;
makes change, but may not
be able to use banking
facilities; may have
difficulty handling finances
without guidance; goes
about local neighborhood or
campus of residence with
ease and without
supervisory oversight;
independently recognizes
emergency situations and
takes action (i.e. stops
ongoing activity and exits
a building in response to a
fire alarm).

(Source: Added at 14 Ill. Reg. 20478, effective December
7, 1990)

DEPARTMENT OF PUBLIC HEALTH
NOTICE OF ADOPTED AMENDMENTS1) Heading of the Part:

Food Service Sanitation Code

2) Code Citation:

77 Ill. Adm. Code 750

3) Section Numbers:750.540
750.551
750.560Adopted Action:Amendment
New Section
Amendment4) Statutory Authority:

AN ACT to prevent the preparation, manufacture, packing, storing, or distributing of food intended for sale, or sale of food, under insanitary, unhealthful or unclean conditions or surroundings, to create a sanitary inspection, to declare that such conditions shall constitute a nuisance, and to provide for the enforcement thereof" (Ill. Rev. Stat. 1987, ch. 56 1/2, pars. 67 et seq.)

"AN ACT providing for the enforcement of certain state and local food handling and health regulations." (Ill. Rev. Stat. 1987, ch. 56 1/2, pars. 331 et seq.). As amended by P.A. 86-704, effective January 1, 1990.

The Illinois Food, Drug and Cosmetic Act (Ill. Rev. Stat. 1987, ch. 56 1/2, pars. 501 et seq.)

Ill. Rev. Stat. 1989, ch.56 1/2, par.67 et seq.
Ill. Rev. Stat. 1989, ch.56 1/2, par.331 et seq.
Ill. Rev. Stat. 1989, ch.56 1/2, par.501 et seq.

5) Effective Date of Rules:

January 1, 1991

6) Does this Rulemaking Contain an Automatic Repeal Date? Yes ☐ No ☒

If "yes," please specify date:

7) Does this Rulemaking Contain Any Incorporations by Reference? Yes ☐ No ☒If "yes," please specify type: 6.02(a) ☐ or 6.02(b) ☐

If "6.02(b)," was a copy of the approval form issued by the Joint Committee attached to this rulemaking? Yes ☐ No ☐

DEPARTMENT OF PUBLIC HEALTH
NOTICE OF ADOPTED AMENDMENTS8) Date Filed in Agency's Principal Office:

November 30, 1990

9) Date Notice(s) of Proposal was Published in Illinois Register:

April 6, 1990 - 14 Ill. Reg. 5050

10) Has the Joint Committee on Administrative Rules issued a Statement of Objections to this/these Rules? Yes ☐ No ☒

If "yes," please complete the following:

A) Statement of Objection: ☐ Ill. Reg. ☐B) Agency Response: ☐ Ill. Reg. ☐C) Date Agency Response Submitted for Approval to the Joint Committee:11) Difference Between Proposal and Final Version:

No changes were made in response to comments received during the first notice or public comment period.

No substantive changes were made in response to comments and suggestions of the Joint Committee on Administrative Rules.

In addition, various typographical, grammatical and form changes were made in response to the comments from the Joint Committee on Administrative Rules.

12) Have all the changes agreed upon by the Agency and the Joint Committee been made as indicated in the agreement letter issued by the Joint Committee?

The Department has made all the changes to which it agreed with the Joint Committee.

13) Will the Rules Replace an Emergency Rule Currently in Effect?Yes ☐ No ☒14) Are there any other Amendments Pending on this Part? Yes ☒ No ☐

If Yes:

Section Numbers	Proposed Action	Ill. Reg. Citation
750.540	Amendment	14 Ill. Reg. 11110

DEPARTMENT OF PUBLIC HEALTH

NOTICE OF ADOPTED AMENDMENTS

15) Summary and Purpose of Rules:

This rulemaking incorporates a fee structure as mandated by P.A. 86-704. New or renewed Food Service Sanitation Manager Certification certificates, which are valid for five (5) years, have a fee of \$35. Replacement Food Service Sanitation Manager Certification certificates have a fee of \$10.

This rulemaking also clarifies the dates on which all new, renewed, and duplicate certificates are issued, as well as their expiration date. In addition, the Department is requiring that the Food Service Sanitation Manager Certification certificate, not just the certificate number, be present in the food service facility.

Two segments of the existing Food Service Sanitation Code, 750.560(a) and 750.560(b) address the issuance of certificates. Section 750.560 is titled "Certificate Revocation or Suspension." These two segments are being deleted from 750.560 and added to the proposed new Section 750.551 "Certificate Issuance."

16) Information and Questions regarding this Adopted Rulemaking shall be directed to:

Gail M. DeVito, Division of Governmental Affairs, Department of Public Health, 535 West Jefferson, Fifth Floor, Springfield, Illinois 62761, 217/782-6187.

The full text of the Adopted Amendments begins on the next page:

DEPARTMENT OF PUBLIC HEALTH

NOTICE OF ADOPTED AMENDMENTS

TITLE 77: PUBLIC HEALTH
CHAPTER I: DEPARTMENT OF PUBLIC HEALTH
SUBCHAPTER m: FOOD, DRUGS AND COSMETICS

PART 750

FOOD SERVICE SANITATION CODE

SUBPART A: GENERAL PROVISIONS

Section
750.5 Incorporated Materials
750.10 Definitions
750.20 Inspections and Inspection Report

SUBPART B: FOOD SUPPLIES

Section
750.100 General
750.110 Special Requirements
750.120 General - Food Protection
750.130 General - Food Storage
750.140 Refrigerated Storage
750.150 Hot Storage
750.155 Damaged Food Containers
750.160 General - Food Preparation
750.170 Raw Fruits and Raw Vegetables
750.180 Cooking Potentially Hazardous Foods
750.190 Dry Milk and Dry Milk Products
750.200 Liquid, Frozen, Dry Eggs and Egg Products
750.210 Reheating
750.220 Nondairy Products
750.230 Product Thermometers
750.240 Thawing Potentially Hazardous Foods
750.250 Food Display and Service of Potentially Hazardous Food
750.260 Display Equipment
750.270 Reuse of Tableware
750.280 Dispensing Utensils
750.290 Ice Dispensing
750.300 Condiment Dispensing
750.310 Milk and Cream Dispensing
750.320 Re-Service
750.330 General - Food Transportation

SUBPART C: PERSONNEL

Section
750.500 General - Employee Health
750.510 General - Personal Cleanliness

DEPARTMENT OF PUBLIC HEALTH

NOTICE OF ADOPTED AMENDMENTS

750.520 General - Clothing
750.530 General - Employee Practices
750.540 Management Sanitation Training and Certification
750.550 Management Sanitation Certification Examination (Repealed)
750.551 Certificate Issuance
750.550 Certificate Revocation or Suspension

SUBPART D: EQUIPMENT AND UTENSILS

Section
750.600 General - Materials
750.610 Solder
750.620 Wood
750.630 Plastics
750.640 Mollusk and Crustacea Shells
750.650 General - Design and Fabrication
750.660 Accessibility
750.670 In-Place Cleaning
750.680 Thermometers
750.690 Non-Food-Contact Surfaces
750.700 Ventilation Hoods
750.710 General - Equipment Installation and Location
750.720 Table-Mounted Equipment
750.730 Portable Equipment
750.740 Floor-Mounted Equipment
750.750 Aisles and Working Spaces

SUBPART E: CLEANING, SANITIZING, AND STORAGE OF
EQUIPMENT AND UTENSILS

Section
750.800 Cleaning Frequency
750.810 Wiping Cloths
750.820 Manual Cleaning and Sanitizing
750.830 Mechanical Cleaning and Sanitizing
750.840 Drying
750.850 Equipment, Utensil, and Tableware Handling
750.860 Equipment, Utensil, and Tableware Storage
750.870 Pre-Set Tableware
750.880 Single-Service Articles
750.890 Prohibited Storage Area

SUBPART F: SANITARY FACILITIES AND CONTROLS

Section
750.1000 General - Water Supply
750.1010 Transportation
750.1020 Bottled Water

DEPARTMENT OF PUBLIC HEALTH

NOTICE OF ADOPTED AMENDMENTS

750.1030 Water Under Pressure
750.1040 Steam
750.1050 General - Sewage Disposal
750.1060 General - Plumbing
750.1070 Nonpotable System
750.1080 Backflow
750.1090 Grease Traps
750.1100 Drains
750.1110 General - Toilet Facilities
750.1120 General - Lavatory Facilities
750.1130 Containers - Garbage and Refuse
750.1140 Garbage and Refuse Storage
750.1150 Disposal of Garbage and Rubbish
750.1160 General - Insect and Rodent Control
750.1170 Protection of Openings Against Entrance of Insects and Rodents

SUBPART G: CONSTRUCTION AND MAINTENANCE OF
PHYSICAL FACILITIES

Section
750.1200 General - Floors
750.1210 General - Walls and Ceilings
750.1220 General - Cleaning Physical Facilities
750.1230 General - Lighting
750.1240 Protective Light Shielding
750.1250 General - Ventilation
750.1260 Special Ventilation
750.1270 Dressing Areas
750.1280 Lockers
750.1290 Poisonous or Toxic Materials Permitted
750.1300 Labeling of Poisonous or Toxic Materials
750.1310 Storage of Poisonous or Toxic Materials
750.1320 Use of Poisonous or Toxic Materials
750.1330 Personal Medications
750.1340 First-Aid Supplies
750.1350 General - Premises
750.1360 Living Areas
750.1370 Laundry Facilities
750.1380 Linens and Clothes Storage
750.1390 Cleaning Equipment Storage
750.1400 Animals

SUBPART H: MOBILE FOOD SERVICE

Section
750.1500 General - Mobile Food Units
750.1510 Restricted Operation
750.1520 Single-Service Articles

750.1530 Water Systems
750.1540 Waste Retention
750.1550 Base of Operations
750.1560 Servicing Area
750.1570 Servicing Operations

SUBPART I: TEMPORARY FOOD SERVICE

750.1600 General - Temporary Food Service Establishments
750.1610 Restricted Operations
750.1620 Ice
750.1630 Equipment
750.1640 Water
750.1650 Wet Storage
750.1660 Waste Disposal
750.1670 Handwashing
750.1680 Floors
750.1690 Walls and Ceilings of Food Preparation Areas
750.1700 Single-Service Articles

SUBPART J: FOOD SERVICE SANITATION MANAGER CERTIFICATION

750.1800 General
750.1810 Instructor Approval
750.1815 Instructor Denial
750.1820 Course Content
750.1830 Course Approval
750.1835 Make Up Work
750.1836 Home Study
750.1837 Course Waiver
750.1838 Course Denial
750.1840 Reciprocity
750.1850 Certification Examination
750.1860 Examination Notification
750.1861 Class Enrollment Form
750.1862 Administration of Examination
750.1865 Monitors
750.1868 Cheating
750.1870 Re-test Class
750.1876 Dictionary
750.1880 Retake Examination
750.1895 Certificates
750.1895 Change of Address

Appendix A Retail Food Sanitary Inspection Report
Appendix B Examination Date Notification Form
Appendix C Class Enrollment Form
Appendix D Permission to Retake Certification Examination Form

AUTHORITY: Implementing the Illinois Food, Drug and Cosmetic Act (111. Rev. Stat. 1987, ch. 56 1/2, pars. 501 et. seq.) and "AN ACT to prevent the preparation, manufacture, packing, storing, or distributing of food intended for sale, or sale of food, under insanitary, unhealthful or unclean conditions or surroundings, to create a sanitary inspection, to declare that such conditions shall constitute a nuisance, and to provide for the enforcement thereof" (111. Rev. Stat. 1987, ch. 56 1/2, pars. 67 et. seq.) and authorized by Section 21 of the Illinois Food, Drug and Cosmetic Act (111. Rev. Stat. 1987, ch. 56 1/2, par. 521) and Section 11.1 of "AN ACT to prevent the preparation, manufacture, packing, storing, or distributing of food intended for sale, or sale of food, under insanitary, unhealthful or unclean conditions or surroundings, to create a sanitary inspection, to declare that such conditions shall constitute a nuisance, and to provide for the enforcement thereof" (111. Rev. Stat. 1987, ch. 56 1/2, par. 77.1).

SOURCE: Adopted December 23, 1975; amended at 2 Ill. Reg. 19, P. 180, effective May 3, 1978; old rules repealed and new rules adopted and codified at 7 Ill. Reg. 1336, effective January 25, 1983; amended at 11 Ill. Reg. 2345, effective February 1, 1987; amended at 11 Ill. Reg. 18735, effective January 1, 1988; emergency amendment at 12 Ill. Reg. 14380, effective September 2, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 17913, effective December 1, 1988; amended at 13 Ill. Reg. 1819, effective January 30, 1989; amended at 13 Ill. Reg. 18888, effective December 1, 1989; amended at 14 Ill. Reg. 19975, effective January 1, 1991; amended at 14 Ill. Reg. 20535, effective January 1, 1991.

Section 750.540 Management Sanitation Training and Certification

- a) All food service establishments as defined in Section 750.10 shall be under the operational supervision of a certified manager or supervisor. A minimum of one, full-time certified supervisor shall be required at each establishment is required; provided, however:
- 1) That new food service establishments shall have six (6) months from the initial day of operation to comply.
 - 2) That food service establishments which are not in compliance because of employee turnover or other loss of certified personnel, shall have three (3) months from date of loss of certified personnel to comply.
- b) Certification shall be achieved by:
- 1) sSuccessfully completing department approved course and monitored examination offered by the Illinois Department of Public Health, the Educational Foundation (250 North Wacker Drive, Chicago, Illinois 60606) or the Educational Testing Service (1 Rotary Center, Suite 300, 1560 Sherman Avenue, Evanston, Illinois 60201) An approved course and examination shall be in compliance with Subpart J of this Part; and

DEPARTMENT OF PUBLIC HEALTH

NOTICE OF ADOPTED AMENDMENTS

2) Payment to the Department of a \$35 certificate fee.

- c) Names and certificate numbers of certified personnel shall be maintained at the place of business and shall be made available for inspection.

(Source: Amended at 14 Ill. Reg. 20535, effective January 1, 1991)

Section 750.551 Certificate Issuancea) Original certificates issued under this Part shall:

- 1) be issued after this Department has received payment of a \$35 fee, and
 - 2) have the issuance date as the date when the individual successfully completed the examination, and
 - 3) expire five (5) years from the date of the original issuance.
- b) Replacement or duplicate certificates issued under this Part shall:
- 1) be issued after this Department has received payment of a \$10 fee, and
 - 2) have the same expiration date as the original certificate.

- c) Renewal certificates shall be issued by the Department at the written request of the certificate holder if the request and payment of a \$35 fee is received by the Department prior to the certificate's expiration date. Renewed certificates shall expire five years from the date of the original certificate's expiration date.

- d) An individual with an expired certificate may attempt an approved and monitored Food Service Sanitation Manager Certification examination once within the six months after the expiration date of the original certificate. If the individual successfully completes the examination with a final score of 75 or higher and submits the applicable fee of \$35, a renewed certificate shall be issued in accordance with Section 750.551(c). If the individual does not successfully complete the examination with a final score of 75% or higher, they must complete an approved Food Service Sanitation Manager Certification course before attempting the examination again.

- e) An individual with a certificate which has been expired for more than six (6) months must complete an approved Food Service Sanitation Manager Certification course before attempting the examination.

(Source: Added at 14 Ill. Reg. 20535, effective January 1, 1991)

DEPARTMENT OF PUBLIC HEALTH

NOTICE OF ADOPTED AMENDMENTS

Section 750.560 Certificate Revocation or Suspension

- a) Certificates issued under this Part expire five years from date of issuance. Certificates will be renewed by the Illinois Department of Public Health at the request of the certified holder if received by the department prior to the certificate's expiration date.
- b) An individual with an expired certificate may attempt an approved and monitored Food Service Sanitation Manager Certification examination once within six months after the expiration date of the original certificate. If the individual does not successfully complete the examination with a final score of 75 or higher, they must complete an approved Food Service Sanitation Manager Certification course before attempting the examination again.

e)

Any certificate of certification may be revoked or suspended by the State or local health department enforcing this Part when the holder or person under his supervision repeatedly fails to comply with this Part. Prior to such suspension or revocation, the holder of said certificate shall be given the opportunity for a hearing before the regulatory authority pursuant to the Department's Rules of Practice and Procedure in Administrative Hearings (77 Ill. Adm. Code 100).

(Source: Amended at 14 Ill. Reg. 20535, effective January 1, 1991)

ILLINOIS RACING BOARD
NOTICE OF ADOPTED AMENDMENTS

1) The Heading of the Part: Regulations for Meetings

2) Code Citation 11 Ill. Adm. Code 1424

3) Section Number: Adopted Action:
1424.140 New Section
1424.150 New Section
1424.175 Amendment
1424.230 Amendment
1424.240 Repeal

4) Statutory Authority: Ill. Rev. Stat. 1989, ch. 8, par 37-9(b)

5) Effective Date of Rule: December 7, 1990

6) Does this rulemaking contain an automatic repeal date? No

7) Does this amendment contain incorporation by reference? No.

8) Date filed in Agency's Principal Office: December 4, 1990

9) Notice of Proposal Published in Illinois Register:

1424.140, .150, .175, .240 - 14 Ill. Reg. 10691 - July 6, 1990
1424.230 - 14 Ill. Reg. 8971 - June 8, 1990

10) Has JCAR issued a Statement of Objections to this (these) rule(s)?
No.

11) Differences between proposal and final version: Section 1424.140 "Suitable rails and adequate covering include, but are not limited to, rails and coverings that will maintain the weight of a thoroughbred race horse and jockey, that will not splinter or crack and that do not become brittle, hard of decayed over time when exposed to various weather conditions." was added as the last line of the Section. Section 1424.150 "A suitable backstretch paging system includes, but is not limited to, a system which has adequate equipment to reach all areas of the backstretch." was added as the last line of the Section. Section 1424.55 in the Table of Contents was correct by removing the "s" from "Tests". "Manned Ambulance" was inserted in the Table of Contents as the title of 1424.175. The statutory citation was changed to 37-9(b) in the Authority Note. "April 30, 1984" was changed to "April 30, 1974" in the Source Note.

12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes.

13) Will these amendments replace emergency amendments currently in effect? No.

ILLINOIS REGISTER
ILLINOIS RACING BOARD
NOTICE OF ADOPTED AMENDMENTS

14) Are there any other proposed amendments pending in this Part? No.

15) Summary and purpose of rules: This rulemaking establishes new requirements for racetrack operators to ensure safety and adequate communication on their racetracks. The first will require the installation of safety rails. The second will provide ambulance service to the nearest hospital. The third will require the installation of a backstretch paging system. The fourth will eliminate the prohibition on the use of telephones on the racetracks, except in the paddock area. Finally, the fifth will eliminate the restriction on calls through the switchboard during racing hours.

16) Information and questions regarding these adopted amendments shall be directed to:

Illinois Racing Board
Legal Department
State of Illinois Center
100 West Randolph, Suite 11-100
Chicago, Illinois 60601

The full text of the adopted amendments begins on the next page:

ILLINOIS RACING BOARD

NOTICE OF ADOPTED AMENDMENTS

TITLE 11: ALCOHOL, HORSE RACING, AND LOTTERY

SUBTITLE B: HORSE RACING

CHAPTER 1: ILLINOIS RACING BOARD

SUBCHAPTER 8: RULES AND REGULATIONS OF HORSE RACING
(THOROUGHBRED)

PART 1424

REGULATIONS FOR MEETINGS

Section

1424.10	Illinois Racing Board Right of Entry
1424.20	Office for Racing Board
1424.25	Moving Offices (Repealed)
1424.40	Inspections and Searches
1424.45	Investigative Authority
1424.50	Allocation of Stalls
1424.55	AGID (Coggins) Test
1424.60	Distance Poles
1424.70	Arrivals, Departures and Stabling
1424.80	Departure Slips
1424.90	Horse Ambulance
1424.100	Races Per Day
1424.110	Extra Races
1424.120	Clockers
1424.125	Outriders
1424.140	Safety Rails
1424.150	Backstretch Pacing System
1424.160	Camera
1424.170	Medical Services
1424.175	Manned Ambulance
1424.180	Policing of Premises
1424.190	Stable Area Security
1424.200	Stable Area Security
1424.210	Security Reports
1424.220	Night Patrol
1424.230	Telephone and Telegraph
1424.240	Calls Through Switchboard (Repealed)
1424.250	Races for Illinois Horses
1424.260	Breeder Awards
1424.270	Admissions to Parts of Premises
1424.280	Stable Areas Fenced
1424.290	Merchandise Selling
1424.300	Tip Sheets
1424.310	Alcoholic Beverages
1424.320	Jockey Quarters
1424.330	Water Supply and Washrooms
1424.340	Drug Vendors
1424.350	Seven Day Rule
1424.353	Penalty for Violation of Rules
1424.355	Stall Availability Prior to Meet

ILLINOIS RACING BOARD

NOTICE OF ADOPTED AMENDMENTS

AUTHORITY: Implementing and authorized by Section 9(b) of the Illinois Horse Racing Act of 1975 (Ill. Rev. Stat. 1989, ch. 8, par. 37-9(b)).

SOURCE: Published in Rules and Regulations of Horse Racing (original date not cited in publication); added October 25, 1973, filed November 26, 1973; added August 8, 1973; amended February 15, 1974, filed February 28, 1974; amended April 11, 1974, filed April 30, 1974; amended July 12, 1974, filed July 22, 1974; amended October 25, 1974, filed November 7, 1974; amended March 14, 1975, filed and effective March 27, 1975; amended May 9, 1975, filed May 15, 1975; amended June 19, 1976, filed June 25, 1976; amended December 9, 1977, filed December 29, 1977; amended at 4 Ill. Reg. 41, p. 164, effective September 26, 1980; codified at 5 Ill. Reg. 10996; amended at 8 Ill. Reg. 12460, effective June 27, 1984; amended at 9 Ill. Reg. 9166, effective May 30, 1985; amended at 14 Ill. Reg. 20545, effective December 7, 1990.

Section 1424.140 Safety Rails

All thoroughbred organizations shall install interior rails designed to ensure the safety of jockeys and horses and which are suitable to the Board. Any gooseneck rail shall have an adequate covering. Suitable rails and adequate coverings include, but are not limited to, rails and coverings that will maintain the weight of a thoroughbred race horse and jockey, that will not splinter or crack and that do not become brittle, hard or decayed over time when exposed to various weather conditions.

(SOURCE: Added at 14 Ill. Reg. 20545, effective Dec. 7, 1990)

Section 1424.150 Backstretch Pacing System

Each organization shall have in place a suitable backstretch pacing system. A suitable backstretch pacing system includes, but is not limited to, a system which has adequate equipment to reach all areas of the backside.

(SOURCE: Added at 14 Ill. Reg. 20545, effective Dec. 7, 1990)

Section 1424.175 Manned Ambulance

Operators shall furnish a manned ambulance each day that their main tracks may be opened for racing of exercising horses, equipped, ready form immediate duty, and to be placed at the entrance to the racing strip,

ILLINOIS RACING BOARD

NOTICE OF ADOPTED AMENDMENTS

which is at no time obstructed by people, vehicles, or equipment, so that no time may be lost in times of emergency. All operators shall furnish said ambulance service from its racetrack to the nearest hospital on any day that the operator is racing or allowing horses to exercise.

(SOURCE: Amended at 14 Ill. Reg. 20545, effective Dec. 7, 1999)

Section 1424.230 Telephones and Telegraphs

ALL PUBLIC TELEPHONES AND TELEGRAPHS WITNESSES AT THE TRACKS OF THE STABLES OF THE OPERATOR CONDUCTING THE MEETING SHALL BE CLOSED WITHIN THE OPENING OF THE PASTURE WINDOW FOR THE FIRST TIME OF THE DAY. NO CALLS OR WITNESSES SHALL BE ALLOWED TO MAKE OR RECEIVE AFTER THE TELEPHONES AND TELEGRAPHS ARE CLOSED UNTIL AFTER THE LAST TIME HAS BEEN FINISHED. EXCEPT BY THE OFFICIALS OF THE ILLINOIS RACING BOARD AND BY ANY AUTHORIZED MEMBERS OF THE PRESS, TELEPHONE USE SHALL BE DISALLOWED IN THE Paddock area, except under direct supervision of the Board or its delegates.

(SOURCE: Amended at 14 Ill. Reg. 20545, effective Dec. 7, 1990)

Section 1424.240 Calls Through Switchboard (Repealed)

ON THE DAY OF THE MEETING, THE PUBLIC AND PUBLIC PERSONS SHALL BE ADVISED BY THE BOARD OF THE RULES AND REGULATIONS OF THE RACING. ADOPTED BY THE BOARD. ALL PHONE LINES MUST BE KEPT THROUGH THE CENTRAL SWITCHBOARD. ALL COMPLETES MUST BE KEPT OF ALL INCOMING AND OUTGOING CALLS. CLEARING THROUGH THE CENTRAL SWITCHBOARD FOR THE PERIOD OF THE MEETING. NO OTHER PHONE CALLS SHALL BE MADE OR RECEIVED AT THE TRACK.

(SOURCE: Repealed at 14 Ill. Reg. 20545, effective Dec. 7, 1990)

DEPARTMENT OF MENTAL HEALTH
AND DEVELOPMENTAL DISABILITIES

NOTICE OF EMERGENCY AMENDMENT

- 1) Heading of the Part: Standards and Licensure Requirements for Community-Integrated Living Arrangements
- 2) Code Citation: 59 Ill. Adm. Code 115
- 3) Section Number: 115.410
Emergency Action: Amended
- 4) Statutory Authority: Implementing Ill. Rev. Stat. 1989, ch. 91, par. 1701 et seq. and authorized by Ill. Rev. Stat. 1989, ch. 91, pars. 5-104, 100-5, as amended by P.A. 86-1324, effective September 6, 1990, and Ill. Rev. Stat. 1989, ch. 91, par. 1709.
- 5) Effective Date of Amendment: December 5, 1990
- 6) If this emergency amendment is to expire before the end of the 150-day period, please specify the date on which it is to expire: This amendment will not expire before the end of the 150-day period.
- 7) Date Filed in Agency's Principal Office: December 3, 1990.
- 8) Reason for Emergency:
Community-integrated living arrangements are being established under the adopted rule. In some cases there is a need to have the waiver proposed herein to be adopted so individuals can live in the least restrictive setting in the community.
- 9) A Complete Description of the Subjects and Issues Involved:
The amendment sets out standards to be used by the Department in considering a request for a waiver of the standards requiring a minimum distance between agency-owned and operated community-integrated living arrangements. The amendment allows the Department to grant a waiver for the duration of the community-integrated living arrangement if it meets the standards. It also allows an agency to appeal a denial of a waiver request.
- 10) Are there any proposed amendments to this Part pending? No
- 11) Statement of Statewide Policy Objectives: This amendment does not impact local governmental units (Ill. Rev. Stat. 1989, ch. 85, par. 2201 et seq.)

DEPARTMENT OF MENTAL HEALTH
AND DEVELOPMENTAL DISABILITIES

NOTICE OF EMERGENCY AMENDMENT

12) Information and questions regarding this amendment shall be directed to:

Name: Karl Menninger, II
Chief, Bureau of Rules, Policies & Regulatory Review
Address: Room 402 Stratton Building
Springfield, IL 62765
Telephone: 217/782-0054

The full text of the emergency amendment begins on the next page.

DEPARTMENT OF MENTAL HEALTH AND
DEVELOPMENTAL DISABILITIES

NOTICE OF EMERGENCY AMENDMENT

TITLE 59: MENTAL HEALTH
CHAPTER 1: DEPARTMENT OF MENTAL HEALTH
AND DEVELOPMENTAL DISABILITIESPART 115
STANDARDS AND LICENSURE REQUIREMENTS FOR
COMMUNITY-INTEGRATED LIVING ARRANGEMENTS

SUBPART A: GENERAL PROVISIONS

Section	Purpose
115.100	Incorporation by reference
115.110	Definitions
115.120	

SUBPART B: SERVICE REQUIREMENTS

Section	Description
115.200	Criteria for participation of individuals
115.210	Criteria for termination of individuals
115.215	Community support team
115.220	Interdisciplinary process
115.230	Medical services and medications
115.240	Individual rights and confidentiality
115.250	

SUBPART C: GENERAL AGENCY REQUIREMENTS

115.300	Environmental management of living arrangements
115.310	Geographic location of community-integrated living arrangements
115.320	Administrative requirements

SUBPART D: LICENSURE REQUIREMENTS

115.400	Applicability
115.410	Issuing a license and period of licensure
EMERGENCY 115.420	License application
115.430	Application acceptance and verification
115.440	Non-transferability of license
115.450	Cessation of operations
115.460	License revocation
115.470	Hearings

**DEPARTMENT OF MENTAL HEALTH AND
DEVELOPMENTAL DISABILITIES**

NOTICE OF EMERGENCY AMENDMENT

115.Appendix A Specific Level of Functioning Assessment and Physical Health Inventory

AUTHORITY: Implementing the Community-Integrated Living Arrangements Licensure and Certification Act (Ill. Rev. Stat. 1989, ch. 91½, par. 1701 et seq.) and authorized by Section 5-104 of the Mental Health and Developmental Disabilities Code (Ill. Rev. Stat. 1989, ch. 91½, par. 5-104) and Section 5 of "AN ACT modifying the powers and duties of the Department of Mental Health and Developmental Disabilities" Act (Ill. Rev. Stat. 1989, ch. 91½, par. 100-5, as amended by P.A. 86-1324, effective September 6, 1990).

SOURCE: Adopted at 14 Ill. Reg. 10865, effective July 1, 1990; emergency amendment at 14 Ill. Reg. 20550, effective December 5, 1990, for a maximum of 150 days.

NOTE: Bold-face type denotes statutory language.

Section 115.410 Issuing a license and period of licensure

EMERGENCY

a) Upon receipt of a completed application and verification of the agency's compliance with this Part, the Department shall issue a license which will authorize agencies to certify that programs provided in CILAs comply with the Code, the Act and this Part. The application shall include signature and date, and verification of the agency's compliance with this Part.

b) The Department shall conduct surveys of licensed agencies and their certified programs and services. The Department shall review the records or premises, or both, as it deems appropriate for the purpose of determining compliance with the Community-Integrated Living Arrangements Licensure and Certification Act, the Code, the Act, and this Part.

1) The Department shall conduct scheduled surveys to determine compliance at the time of initial licensure, license renewal, and at least annually and shall conduct unscheduled surveys to investigate allegations or complaints.

2) Determination of compliance with the service requirements contained in Subpart B shall be based on a survey centered on the individual which samples services being provided.

3) Determination of compliance with the general agency requirements contained in Subpart C shall be based on a

**DEPARTMENT OF MENTAL HEALTH AND
DEVELOPMENTAL DISABILITIES**

NOTICE OF EMERGENCY AMENDMENT

review of agency records and observation of individuals and staff.

c) Upon application to the Department, the Department may issue a temporary permit to an applicant for a six-month period to allow the holder of such permit reasonable time to become eligible for a license.

d) If an agency requests a waiver of any standard in this Part other than Section 115.310(c), the agency shall present to the Department a written plan to comply with the required standard including a timetable for compliance, when possible. If compliance is not possible, the agency shall submit its rationale for the waiver request. Waivers shall be granted solely at the Department's discretion. The Department shall grant a waiver to a standard contained in this Part other than Section 115.310(c) only upon receipt of a written plan from the agency requesting the waiver to comply with the standard including a timetable for compliance. In cases where compliance is impossible and failure to grant the waiver request would be unduly punitive when weighing the requirements of the standard against the agency's overall operation, the Department shall grant a waiver specifying the time frame for which the waiver is granted. Standards shall not be waived in situations that pose a threat to the health and safety of individuals.

e) If an agency requests a waiver of Section 115.310(c), the agency shall present to the Department its rationale for the waiver request, including evidence of efforts to comply with Section 115.310(c). The request must be submitted before the agency leases, purchases or takes possession of the property to be used as a CILA. The Department shall grant the waiver for the duration of the CILA if it determines that the granting of the waiver would meet the following criteria:

1) It is consistent with the goal of community integration of individuals with mental disabilities; and

2) It is consistent with Sections 115.310(a),(b),(d),(e) and (f).

e) f) If an agency requests an equivalency for any standard in this Part, the agency shall present to the Department a written description of the equivalency containing specific reference as to how the equivalency meets the standard. An equivalency shall be granted

DEPARTMENT OF MENTAL HEALTH AND
DEVELOPMENTAL DISABILITIES

NOTICE OF EMERGENCY AMENDMENT

solely at the Department's discretion and shall not be granted in situations that pose a threat to the health and safety of individuals.

†) g) A license shall be valid for three years unless revoked in accordance with Section 4(e) of the Community-Integrated Living Arrangements Licensure and Certification Act.

h) If the Department denies a waiver request, the agency may request a hearing in accordance with Section 115.470. At the hearing, the Department shall have the burden of proving that there was substantial evidence to support the decision to deny the waiver.

(Source: Emergency amendment at 14 Ill. Reg. 20550, effective December 5, 1990 for a maximum of 150 days)

DEPARTMENT OF PUBLIC AID

NOTICE OF REFUSAL
TO MEET THE OBJECTION OF THE JOINT COMMITTEE
ON ADMINISTRATIVE RULES

- 1) The Heading of the Part: Medical Payment
- 2) Code Citation: 89 Ill. Adm. Code 140
- 3) Section Number: Action:
140.562 Refusal
- 4) Date Notice of Proposed Rules Published in the Register (if applicable):
August 31, 1990 (14 Ill. Reg. 14184)
- 5) Date JCAR Statement of Objection Published in the Register:

October 26, 1990 Ill. Reg. 17718
(Issue Date)

- 6) Summary of Action Taken by the Agency: The Joint Committee has objected to this rulemaking on two bases: 1) That promulgation of this rulemaking as an emergency was unwarranted because any emergency was created solely by failure of the Department to act in a timely fashion; and 2) that the Department implemented these rules prior to their adoption. The Department disagrees with both objections.

The Department's reasons for filing this rulemaking as an emergency were based on an appropriate determination that a threat to the health and welfare of persons residing in nursing facilities existed in the absence of such a rulemaking; not, as the Committee suggests, because the Department was dilatory in taking action. JCAR suggests that the correct course of action should have been for the Department to promulgate this rulemaking at the very time it was opposing the legislation that eventually mandated the rule. It is unreasonable to expect the Department to file a rule directly contrary to its own position in the midst of a legislative battle. The Department took the correct action regarding this rulemaking: When it became clear at the end of the legislative session that the Department's efforts to repeal the legislation would not succeed, the Department immediately began steps to promulgate this rulemaking.

DEPARTMENT OF PUBLIC AID

NOTICE OF REFUSAL
TO MEET THE OBJECTION OF THE JOINT COMMITTEE
ON ADMINISTRATIVE RULES

The Committee's objection that the Department implemented these rules prior to their adoption is also without basis. This rulemaking was filed with the Administrative Code Division of the Secretary of State's Office on August 16, 1990. Payments to nursing facilities under the new rates provided for in this rulemaking were not made until after that date. No implementation of this rulemaking occurred prior to the effective date of this rulemaking.

DEPARTMENT OF PUBLIC AID

NOTICE OF REFUSAL
TO MEET THE OBJECTION OF THE JOINT COMMITTEE
ON ADMINISTRATIVE RULES

- 1) The Heading of the Part: Reimbursement for Nursing Costs for Geriatric Facilities
- 2) Code Citation: 89 Ill. Adm. Code 147
- 3) Section Numbers: Action:
147.150 Refusal
147.205 Refusal
- 4) Date Notice of Proposed Rules Published in the Register (if applicable):

August 31, 1990 (14 Ill. Reg. 14203)

- 5) Date JCAR Statement of Objection Published in the Register:

October 26 _____, 90 Ill. Reg. 17723
(Issue Date)

- 6) Summary of Action Taken by the Agency: This rulemaking was filed with the Administrative Code Division of the Secretary of State's Office on August 16, 1990. Payment to nursing facilities of the new rates provided for in this rulemaking were not made until after that date. No implementation of this rulemaking occurred prior to the effective date of this rulemaking.

The Department also takes issue with the Committee's characterization of the events that led to promulgation of this rulemaking. In its Statement of Objection the Committee states:

The Department explained that a discrepancy in the rates paid downstate and upstate hospitals has been building since OBRA went into effect in 1987. However, the Department was not aware of the tremendous discrepancies until it began preparing its rate system for the new fiscal year beginning July 1, 1990. The Department found that the disparity in wages in 1990 was 33% and would grow to 47% in 1991 unless the system was changed. Because of the rate disparities other problems were arising also such as hospitals in the Southern part of the state being unable to offer many of the services offered by Northern hospitals.

DEPARTMENT OF PUBLIC AID

NOTICE OF REFUSAL
TO MEET THE OBJECTION OF THE JOINT COMMITTEE
ON ADMINISTRATIVE RULES

First of all, this rulemaking concerns nursing facilities, not hospitals. Further, contrary to the Committee's assertion, the Department was aware prior to July, 1990, of discrepancies in rates received by nursing facilities among the various regions of the State. The need to eliminate the disparities, on the other hand, did not become necessary until Fiscal Year 1991. New requirements imposed on nursing facilities as a result of the Omnibus Reconciliation Act of 1987, many of which went into effect in Fiscal Year 1991, were expected to place across-the-board fiscal burdens on nursing facilities throughout Illinois. In addition, the disparity in wages paid in nursing facilities in northern and southern facilities was, as the Committee correctly points out, estimated to increase from 33% to 47% in Fiscal Year 1991; a disparity that was not acceptable. For these reasons, the Department determined that elimination of the disparity should begin in Fiscal Year 1991.

The Department's actions regarding promulgation of this rulemaking were made in good faith and with the intention of better serving the health and welfare of Illinois citizens in need of nursing home care. Accordingly, the Department disagrees with the Committee's objection and its characterization of events concerning this rulemaking.

PROCLAMATION

90-549

MADD'S PROJECT RED RIBBON DAYS

Whereas, drunk driving claims the lives of more than 22,415 Americans each year. Statistics show that each day 62 people die on our nation's highways in alcohol-related crashes, compared to 76 people per day 10 years ago; and

Whereas, Mothers Against Drunk Drivers (MADD) has played a vital role in the enactment of more than 1,250 laws against drunk driving; and

Whereas, the fight against drunk driving has saved an estimated 39,000 lives during the past decade; and

Whereas, September 5, 1990, marked the 10-year anniversary of MADD; and

Whereas, MADD members and supporters pledge to continue their efforts in the next decade and beyond as they say, "We're In It For Lives;" and

Whereas, MADD is asking Americans to "Tie One On For Safety"--to tie a red ribbon to a visible location on their vehicles to show participation in Project Red Ribbon, MADD's national holiday public awareness program;

Therefore, I, James R. Thompson, Governor of the State of Illinois, proclaim November 20, 1990, to January 1, 1991, as MADD's PROJECT RED RIBBON DAYS in Illinois and encourage citizens to "Tie One On For Safety" and to help make the holidays safer by driving sober this holiday season and throughout the year.

Issued by the Governor December 3, 1990.

Filed with the Secretary of State December 10, 1990.

90-550

PEARL HARBOR REMEMBRANCE DAY

Whereas, on the morning of December 7, 1941, the Imperial Japanese Navy and Air Force launched an unprovoked surprise attack upon units of the Armed Forces of the United States stationed at Pearl Harbor, Hawaii; and

Whereas, more than 2,400 U.S. citizens were killed in action and 1,178 were wounded in the attack; and

Whereas, President Franklin Delano Roosevelt referred to the date of the attack as "a date that will live in infamy"; and

Whereas, the attack on Pearl Harbor marked the entry of the United States of America into World War II; and

Whereas, the people of our nation owe a tremendous debt of gratitude to all members of our Armed Forces who served at Pearl Harbor, in the Pacific Theater of World War II, and in all other theaters of action of that war;

Therefore, I, James R. Thompson, Governor of the State of Illinois, proclaim December 7, 1990, as PEARL HARBOR REMEMBRANCE DAY in Illinois and call upon the people of our state to observe

90 this solemn occasion with appropriate ceremonies and activities and to pledge eternal vigilance and strong resolve to defend this Nation and its allies from all future aggression.
 Issued by the Governor December 4, 1990.
 Filed with the Secretary of State December 10, 1990.

90-551

VEND WEEK

Whereas, automatic merchandising is an important segment of the Illinois economy; and
 Whereas, the Illinois Automatic Merchandising Council is sponsoring "Vend Week in Illinois" December 3-9, 1990; and
 Whereas, automatic vending and food service management have become an integral part of retailing and personal service in Illinois; and
 Whereas, the growth and prosperity of the automatic vending industry is closely allied with the economic welfare of our state and provides employment for many of our citizens; and
 Whereas, employees in businesses and institutions as well as members of the public are increasing their use of the efficient and convenient services of the vending industry;
 Therefore, I, James R. Thompson, Governor of the State of Illinois, proclaim December 3-9, 1990, as VEND WEEK in Illinois in recognition of the services the industry provides to Illinois citizens.

Issued by the Governor December 5, 1990.

Filed with the Secretary of State December 10, 1990.

90-552

HUMAN RIGHTS WEEK

Whereas, Amnesty International was founded in 1961 as an impartial, independent, worldwide movement with more than 750,000 members and subscribers in nearly 160 countries; and
 Whereas, Amnesty members work for the release of prisoners of conscience, fair and prompt trials for all political prisoners, and an end to torture and executions; and
 Whereas, on December 10, 1948, the General Assembly of the United Nations approved the Universal Declaration of Human Rights, which was prompted by the human rights abuse governments inflicted on their own citizens during World War II; and
 Whereas, the adoption of this document signaled a new era for human decency and the protection of individual liberties; and
 Whereas, December 10, 1990, marks the 42nd anniversary of the Universal Declaration of Human Rights. The year 1990 has been one of the most rewarding years for those people who believe in freedom and democracy, as the changes in Eastern Europe and Southern Africa clearly show;

Therefore, I, James R. Thompson, Governor of the State of

Illinois, proclaim December 3-10, 1990, as HUMAN RIGHTS WEEK in Illinois.

Issued by the Governor December 6, 1990.

Filed with the Secretary of State December 10, 1990.

90-553

LOUISE LEVEQUE DAY

Whereas, Louise LeVeque has given 30 years of loyal service to the State of Illinois; and
 Whereas, her many accomplishments and professional expertise are recognized throughout the Department of Public Health; and
 Whereas, for the past 10 years she has rendered essential and invaluable services as administrative assistant to state public health directors; and
 Whereas, her commitment and dedication to the protection and improvement of the health of Illinois citizens have set a shining example for other public health personnel to emulate; and
 Whereas, for 30 years she has devoted her talents and energies to making the Department of Public Health not only a more efficient, but also a more caring state agency; and
 Whereas, her professionalism, compassion, sensitivity, knowledge, and experience will be greatly missed after her much-deserved retirement;

Therefore, I, James R. Thompson, Governor of the State of Illinois, proclaim December 17, 1990, as LOUISE LEVEQUE DAY in Illinois and join the employees of the Illinois Department of Public Health in honoring her on that day.

Issued by the Governor December 6, 1990.

Filed with the Secretary of State December 10, 1990.

90-554

MIDWEST LATINO AIDS AND SUBSTANCE ABUSE AWARENESS WEEK

Whereas, the Midwest Hispanic AIDS Coalition is pooling efforts with the Illinois Prevention Resource Center, the National Institute on Drug Abuse, and a host of local and regional organizations to sponsor the First Midwest Latino HIV/AIDS and Substance Abuse Conference; and
 Whereas, this conference will take place December 12-14, 1990, to generate awareness of the strong correlation between substance abuse and the HIV/AIDS virus in the region's Latino population; and
 Whereas, the Midwest Hispanic AIDS Coalition recognizes the crisis of AIDS and substance abuse among Latinos in the Midwest and commends the efforts of those who are working to conquer these problems;

Therefore, I, James R. Thompson, Governor of the State of Illinois, proclaim December 10-14, 1990, as MIDWEST LATINO AIDS AND SUBSTANCE ABUSE AWARENESS WEEK in Illinois.

Issued by the Governor December 6, 1990.

Filed with the Secretary of State December 10, 1990.

90-555
ZIONIST ORGANIZATION OF CHICAGO'S
53RD ANNUAL CHANUKAH FESTIVAL

Whereas, Uri Bar-Ner has been a member of the Israel Foreign Ministry since 1963. Since April 1988, he has served as Consul General of Israel to Chicago and the Midwest, a position that covers an ll-state area; and

Whereas, Mr. Bar-Ner's tenure in Chicago has been marked by a period of unprecedented accomplishments in the office of the Consul General. An effective and eloquent representative of the government of Israel, his warmth and passion have also won him many friends and admirers among those he serves; and

Whereas, Mr. Bar-Ner is also concerned with Israel's health and medical needs. In 1987-88, he served as executive director of Medical Development for Israel, which is establishing the country's first children's medical center, scheduled for completion in 1991; and

Whereas, Mr. Bar-Ner is being honored by the Zionist Organization of Chicago December 19, 1990, at the 53rd Annual Chanukah Festival for Israel; and

Whereas, revenue from the festival will provide scholarships in the name of Uri Bar-Ner so Chicago-area youths may visit Israel through the MASADA Summer Youth Program.

Therefore, I, James R. Thompson, Governor of the State of Illinois, proclaim December 19, 1990, as ZIONIST ORGANIZATION OF CHICAGO'S 53rd ANNUAL CHANUKAH FESTIVAL in Illinois and commend Uri Bar-Ner for his work as Consul General of Israel.

Issued by the Governor December 6, 1990.

Filed with the Secretary of State December 10, 1990.

90-556

YEAR OF AMERICAN CRAFT

Whereas, Illinois has a rich heritage of traditional crafts, reflecting our diverse cultural foundations; and

Whereas, Illinois has a vibrant community of craftspeople producing high quality contemporary and traditional crafts; and

Whereas, the crafts are a major economic force in the state and contribute to tourism in Southern Illinois; and

Whereas, the State of Illinois is committed to promoting Illinois crafts internationally through the Illinois Artisans Program; and

Whereas, objects made by hand, whether for practical use in the home or for a major public work of art, enhance the quality of our daily lives;

Therefore, I, James R. Thompson, Governor of the State of

Illinois, proclaim 1993 as THE YEAR OF AMERICAN CRAFT in Illinois and encourage all citizens to participate in the wide range of activities which will pay tribute to the broad spectrum of crafts in America, support craftspeople in the creation of new work, and involve children in experiencing the creative work of the hand and understanding the value of craftsmanship.

Issued by the Governor December 7, 1990.

Filed with the Secretary of State December 10, 1990.

JCAR - Joint Committee on Administrative Rules

ACTION CODES

A - Adopted Rule	P - Proposed Rule
AR - Adopted Repealer	PF - Prohibited Filing Ordered by JCAR
C - Notice of Corrections	PP - Peremptory or Court ordered Rules
CC - Codification Changes	PR - Proposed Repealer
E - Emergency Rule	R - Refusal to meet JCAR objection
ER - Emergency Repealer	RC - Statement of Recommendation
M - Modification to meet JCAR objections	S - Suspension ordered by JCAR
O - JCAR Statement of Objections	W - Withdrawal to meet JCAR objections

EXAMPLE:

AGRICULTURE, DEPARTMENT OF

8 Ill. Adm. Code 285 Ill. Grain Insurance Act (P-18048/85; A-6818)

TITLE PART ACTION CODE PAGE NUMBER ACTION CODE PAGE NUMBER ACTION CODE PAGE NUMBER ACTION CODE PAGE NUMBER

PREVIOUS VOLUME

ALL RULES ARE LISTED BY PART NUMBER AND HEADING ONLY. (FOR ACTION ON SPECIFIC SECTIONS, PLEASE REFER TO THE SECTIONS AFFECTED INDEX.) IF THERE ARE ANY QUESTIONS, PLEASE CONTACT THE ADMINISTRATIVE CODE DIVISION AT (217) 282-9786.

ABANDONED MINED LANDS RECLAMATION COUNCIL

2 Ill. Adm. Code 1500 Public Information, Rulemaking & Organization (A-16854)

AGING, DEPARTMENT ON

89 Ill. Adm. Code 240 Community Care Program (P-1077; A-10732; RC-12942) (P-13638/89; O-17144/89; R-15333) (P-13353/89; A-1233) (P-18635) (P-19415)

89 Ill. Adm. Code 220 General Programmatic Requirements (P-19442)

89 Ill. Adm. Code 230 Older Americans Act Programs (P-14499/89; A-2308) (P-19469)

AGRICULTURE, DEPARTMENT OF

8 Ill. Adm. Code 110 Animal Diagnostic Laboratory Act (P-15911/89; A-1907) (P-16861/89; A-3416) (P-8759; A-15304)

8 Ill. Adm. Code 75 Bovine Brucellosis (P-15915/89; A-1911)

8 Ill. Adm. Code 85 Diseased Animals (P-15926/89; A-1919) (P-8768; A-15313)

8 Ill. Adm. Code 80 Ill. Bovine Tuberculosis Eradication Act (P-15938/89; A-1931)

8 Ill. Adm. Code 115 Ill. Pseudorabies Control Act (P-15942/89; A-1935) (P-19329/89; A-5065) (P-3773; A-15318)

8 Ill. Adm. Code 270 Ill. State Fair & DuQuoin State Fair, Non-Fair Space Rental & the General Operation of the State Fairgrounds (P-10965)

8 Ill. Adm. Code 40 Livestock Auction Markets (P-15950/89; A-1943)

8 Ill. Adm. Code 45 Marketing Center (Livestock) (P-15956/89; A-1949)

8 Ill. Adm. Code 125 Meat & Poultry Inspection Act (P-16625/89; A-3424) (PP-4953) (PP-11401) (PP-13355) (PP-16064)

AGRICULTURE, DEPARTMENT OF (CONT'D)

8 Ill. Adm. Code 850 Motor Fuel Standards Act (P-19837/89; A-5072)

2 Ill. Adm. Code 700 Organizational Chart, Description, Rulemaking Procedure, & Programs (A-584) (A-4093) (A-9009)

8 Ill. Adm. Code 290 Standardbred & Thoroughbred Horse Breeding & Racing Program (P-19087)

8 Ill. Adm. Code 5 Standardization of Agriculture Products (P-3711; A-10308)

8 Ill. Adm. Code 100 Swine Brucellosis (P-15960/89; A-1953)

8 Ill. Adm. Code 105 Swine Disease Control & Eradication Act (P-15968/89; A-1961) (P-8777; A-15322)

ALCOHOLISM AND SUBSTANCE ABUSE, DEPARTMENT OF

77 Ill. Adm. Code 2058 Licensure of Alcoholism & Substance Abuse Treatment Intervention & Research Programs (P-6457)

ATTORNEY GENERAL

86 Ill. Adm. Code 2000 Ill. Estate & Generation - Skipping Transfer Tax Act (P-4281; A-17183)

AUDITOR GENERAL

74 Ill. Adm. Code 420 Code of Regs. (P-1541; A-15327) (P-15645)

BANKS AND TRUST COMPANIES, COMMISSIONER OF

38 Ill. Adm. Code 395 Corporate Fiduciary Branch Offices (P-2981)

38 Ill. Adm. Code 397 Corporate Fiduciary Receivership Account (P-15181)

38 Ill. Adm. Code 396 Corporate Fiduciary Subsidiaries (P-2985; A-15771)

38 Ill. Adm. Code 356 Reimbursement to Banks & Corporate Fiduciaries for Financial Records (P-3303; A-11183)

38 Ill. Adm. Code 356 Reimbursement to Banks for Financial Records (P-3303)

CARNIVAL-AMUSEMENT SAFETY BOARD

56 Ill. Adm. Code 6000 Carnival & Amusement Ride Inspection Law (P-2989) (E-3235; O-5905)

CENTRAL MANAGEMENT SERVICES, DEPARTMENT OF

80 Ill. Adm. Code 303 Conditions of Employment (P-17169/89; A-3433) (P-17399)

80 Ill. Adm. Code 2160 Local Government Health Plan (P-4288; A-14343)

80 Ill. Adm. Code 5010 Marking, Inventory, Transfer & Disposal of State-Owned Personal Property (P-8271; A-15775) (E-8714; O-13033)

80 Ill. Adm. Code 310 Pay Plan (P-427; A-10002; C-16092) (P-15141/89; A-615) (PP-1627) (P-17521/89; A-4455) (P-5269; A-14361) (PP-7652) (P-7675; A-17189) (P-10189; A-18719) (P-10974; W-12321) (E-11330) (P-14657) (E-15186) (E-15570) (PP-17098) (PP-18854)

44 Ill. Adm. Code 5030 Personal Use of State Telephones (P-10983; A-19149) (E-11351; O-15620)

80 Ill. Adm. Code 2120 State of Ill. Medical Care Assistance Plan (P-10603; A-18998)

44 Ill. Adm. Code 5040 State Vehicles & Garage (P-17403)

80 Ill. Adm. Code 3000 Travel Regulation Council, The (P-1548; A-10014)

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

89 Ill. Adm. Code 431 Confidentiality of Personal Information of Persons Served by the Dept. (P-4303)

89 Ill. Adm. Code 352 Financial Responsibility of Parents or Guardians of the Estates of Children (P-18871)

89 Ill. Adm. Code 410 Licensing Standards for Youth Emergency Shelters (P-439; O-8206; R-9622; A-9407) (E-999)

89 Ill. Adm. Code 300 Reports of Child Abuse & Neglect (P-20159/89; C-2684; A-17558) (E-11356) (P-11423; A-19827)

89 Ill. Adm. Code 337 Service Appeal Process (P-9273)

89 Ill. Adm. Code 302 Services Delivered by the Dept. (P-1; A-19016) (P-2205; A-17430) (P-14508/89; A-3438)

COMMERCE AND COMMUNITY AFFAIRS, DEPARTMENT OF

14 Ill. Adm. Code 525 Economic Development Area Tax Increment Allocation Financing (P-13356/89; A-1968)

56 Ill. Adm. Code 2625 Economic Dislocation & Worker Adjustment Assistance (P-13045)

14 Ill. Adm. Code 520 Enterprise Zone Program (P-15975/89; A-3445) (P-13060)

14 Ill. Adm. Code 590 Ill. Large Business Development Program (P-7291; A-19154)

ILLINOIS REGISTER

1990 CUMULATIVE INDEX

DECEMBER 21, 1990

VOL. 14, ISSUE #51

COMMERCE AND COMMUNITY AFFAIRS, DEPARTMENT OF (CONT'D)

- 14 Ill. Adm. Code 510 III. Promotion Act (P-13072) (E-13298)
- 56 Ill. Adm. Code 2625 Economic Dislocation & Worker Adjustment Assistance (P-19495)
- 14 Ill. Adm. Code 610 III. Public Infrastructure Loan & Grant Program (P-7300; A-19164)
- 56 Ill. Adm. Code 2650 Industrial Training Program (P-15977/89; A-5075) (P-19503)
- 14 Ill. Adm. Code 550 Local Tourism & Convention Bureau Program (P-17567/89; A-5091) (P-5294; A-18746) (E-5565; O-10159; R-12686) (P-8782)
- 47 Ill. Adm. Code 100 Residential Energy Assistance Partnership Program (P-17589/89; A-13440) (P-15189)
- 14 Ill. Adm. Code 640 Rural Diversification Program (P-13391)
- 47 Ill. Adm. Code 110 State Administration for the Federal Community Development Block Grant Program for Small Cities (P-10985; O-19076)
- 47 Ill. Adm. Code 120 State Administration of the Federal Community Services Block Grant Program (P-5296; A-13970)
- 14 Ill. Adm. Code 545 Technology Advancement & Development Act Program (P-19336/89; A-9016)
- 14 Ill. Adm. Code 540 Technology Commercialization Grant-In-Aid Program (P-11022)
- 56 Ill. Adm. Code 2610 Training Services for the Disadvantaged (P-5017/89; A-1976) (P-13074) (P-16117)
- 56 Ill. Adm. Code 2630 Uniform Fiscal & Administrative Standards for the Job Training Partnership Act (P-5310; A-13984) (P-7312; A-20349) (P-17407)

COMMERCE COMMISSION, ILLINOIS

- 92 Ill. Adm. Code 1207 Agents for Service of Process (P-15150/89; A-3033)
- 92 Ill. Adm. Code 1202 Applications (P-19094)
- 92 Ill. Adm. Code 1307 Carrier Identification (P-15154/89; A-13138)
- 83 Ill. Adm. Code 760 Cellular Radio Exclusion (P-13358/89; A-3037) (P-9631; A-18756)
- 92 Ill. Adm. Code 1535 Crossings of Rail Carriers & Highways (P-18177)
- 83 Ill. Adm. Code 756 Dual Party Relay Service (P-18675)
- 83 Ill. Adm. Code 281 Energy Assistance (PR-4312; AR-11188)
- 92 Ill. Adm. Code 1415 Freight Bills & Bills of Lading or Other Forms (P-19339/89; A-8583)
- 83 Ill. Adm. Code 900 Joint Rules of the Ill. Commerce Commission & the Dept. of Energy & Natural Resources: Residential Conservation Plan (PR-12680/89; AR-624)
- 92 Ill. Adm. Code 1300 Minimum Rate (PR-14147/89; AR-3040)
- 83 Ill. Adm. Code 590 Minimum Safety Standards for Transportation of Gas & for Gas Pipeline Facilities (P-19344/89; A-10018)
- 92 Ill. Adm. Code 1304 Motor Carrier of Property Fitness Standards (P-19104)
- 83 Ill. Adm. Code 445 Purchase & Sale of Electric Energy from Qualified Solid Waste Energy Facilities (P-13129/89; A-626)
- 92 Ill. Adm. Code 1710 Relocation Towing (P-2721; A-10310)
- 83 Ill. Adm. Code 220 Reports of Accidents by Fixed Public Utilities Other than Pipelines Transporting Liquids (G. O. 43) (P-15653)
- 83 Ill. Adm. Code 780 Right-of-Way Precondemnation Negotiations by Telephone Companies (P-13100)
- 83 Ill. Adm. Code 285 Standard Filing Requirements for Electric, Gas, Water & Sewer Utilities & Telecommunications Carriers in Filing for an Increase in Rates (P-5229/89; A-6000)
- 83 Ill. Adm. Code 410 Standards of Service for Electric Utilities (P-16211/89; A-3454)
- 83 Ill. Adm. Code 500 Standards of Service for Gas Utilities (P-16219/89; A-3463)
- 83 Ill. Adm. Code 755 Telecommunications Access for the Deaf (P-15157/89; A-3042) (E-19375) (P-19109)
- 83 Ill. Adm. Code 1270 Telephone Assistance Program (P-2731; A-17923)
- 92 Ill. Adm. Code 757 Transfers of Licenses (P-16170)
- 83 Ill. Adm. Code 505 Uniform System of Accounts for Gas Utilities (P-13361/89; A-1605)
- 83 Ill. Adm. Code 710 Uniform System of Accounts for Telecommunications Carriers (P-1552; A-10021)

COMMUNITY COLLEGE BOARD, ILLINOIS

- 23 Ill. Adm. Code 1501 Administration of the Ill. Public Community College Act (P-14; A-11771) (E-299) (P-3308; A-13997) (P-16809/89; A-4126) (P-18025/89; A-10762) (P-18890)
- 2 Ill. Adm. Code 5176 Public Access to Information (A-14387)

ILLINOIS REGISTER

1990 CUMULATIVE INDEX

DECEMBER 21, 1990

VOL. 14, ISSUE #51

COMPTROLLER

- 2 Ill. Adm. Code 625 Access to Information (A-186)
- 74 Ill. Adm. Code 285 Claim Eligible to be Offset (P-17139)
- 74 Ill. Adm. Code 290 Contract Content (P-18649/89; A-5757)
- 74 Ill. Adm. Code 280 Public Radio & Television Station Grants (P-18359)

CONSERVATION, DEPARTMENT OF

- 17 Ill. Adm. Code 870 Aquaculture, Transportation, Stocking, Importation &/or Possession of Aquatic Life (P-3717; A-11190)
- 17 Ill. Adm. Code 3035 Boat Access Area Construction Program (P-18365)
- 17 Ill. Adm. Code 130 Camping on Dept. of Conservation Properties (P-4340; A-12402)
- 17 Ill. Adm. Code 530 Cock Pheasant, Hungarian Partridge, Bobwhite Quail, Rabbit & Crow Hunting (P-3720; A-10775) (E-18324)
- 17 Ill. Adm. Code 1075 Consultation Procedures for Assessing Impacts of Agency Actions on Endangered & Threatened Species (P-11033; C-13366; A-19839)
- 17 Ill. Adm. Code 750 Disposition of Deer Accidentally Killed by a Motor Vehicle or Other Non-Hunting Methods (P-4985; A-13519)
- 17 Ill. Adm. Code 950 Dog Training on Department-Owned or Managed Sites (P-4990; A-13524)
- 17 Ill. Adm. Code 730 Duck, Goose & Coot Hunting (P-15509/89; A-638) (P-4996; A-13529) (E-17029) (P-17144)
- 17 Ill. Adm. Code 1590 Falconry & the Captive Propagation of Raptors (P-17174/89; A-6088) (P-16174)
- 17 Ill. Adm. Code 1537 Forest Management Plan (P-8273; A-18222)
- 17 Ill. Adm. Code 1530 Forest Products Transportation Act, The (P-11047; A-18239)
- 17 Ill. Adm. Code 1536 Forestry Development Cost Share Program (P-8289; A-18244)
- 17 Ill. Adm. Code 510 General Hunting & Trapping on Dept.-Owned or -Managed Sites (P-3757; A-14762)
- 17 Ill. Adm. Code 745 Hunting Season for Game Breeding & Hunting Preserve Areas (P-4351; A-14771) (PR-5647; AR-14769)
- 17 Ill. Adm. Code 3040 III. Bicycle Path Grant Program (P-442; RC-5896; A-6106; O-17712) (P-18380)
- 17 Ill. Adm. Code 1050 III. List of Endangered & Threatened Flora (P-455; A-6123)
- 17 Ill. Adm. Code 3030 Land & Water Conservation Fund Grant Program (P-478; A-6149)
- 17 Ill. Adm. Code 570 Muskrat, Mink, Raccoon, Opossum, Striped Skunk, Weasel, Red Fox, Gray Fox, Coyote, Beaver & Woodchuck (Groundhog) Trapping (P-3764; A-14775) (P-13108; A-19854)
- 17 Ill. Adm. Code 220 North Point Marina (P-16182)
- 17 Ill. Adm. Code 525 Nuisance Wildlife Control Permits (P-18397)
- 17 Ill. Adm. Code 1070 Possession of Specimens or Products of Endangered & Threatened Species (P-11052; A-18264)
- 17 Ill. Adm. Code 550 Raccoon, Opossum, Striped Skunk, Red Fox, Gray Fox, Coyote & Woodchuck (Groundhog) Hunting (P-3776; A-10798)
- 17 Ill. Adm. Code 210 Rental of Boats & Boating Facilities (P-16892/89; A-2013)
- 17 Ill. Adm. Code 520 Scientific Permits (P-3789; A-10811)
- 17 Ill. Adm. Code 810 Sport Fishing Regs. for the Waters of Ill. (P-491; A-6164) (P-2419; A-8588) (E-6865) (P-9634; A-16863) (P-18905)
- 17 Ill. Adm. Code 690 Squirrel Hunting (P-3794; A-10816)
- 17 Ill. Adm. Code 720 Taking of Wild Turkeys - Fall Archery Season, The (P-4355; A-12413)
- 17 Ill. Adm. Code 715 Taking of Wild Turkeys - Fall Gun Season, The (P-4363; A-12421)
- 17 Ill. Adm. Code 710 Taking of Wild Turkeys - Spring Season, The (P-15534/89; A-663) (P-18409)
- 17 Ill. Adm. Code 1535 Timber Harvest Fees (P-20117)
- 17 Ill. Adm. Code 670 White-Tailed Deer Hunting by Use of Bow & Arrow (P-4372; A-14787) (P-11437; A-19859)
- 17 Ill. Adm. Code 650 White-Tailed Deer Hunting by Use of Firearms (P-4385; A-12430) (P-13113; A-19869)
- 17 Ill. Adm. Code 660 White-Tailed Deer Hunting by Use of Muzzleloading Rifles (P-19123)
- 17 Ill. Adm. Code 740 Woodcock, Snipe, Rail & Teal Hunting (P-3802; A-11207)

CORRECTIONS, DEPARTMENT OF

- 20 Ill. Adm. Code 701 County Jail Standards (P-9684; A-20392)
- 20 Ill. Adm. Code 415 Health Care (E-13316) (P-15228)
- 20 Ill. Adm. Code 460 Impact Incarceration Program (E-17084) (P-18421)

ILLINOIS REGISTER

VOL. 14, ISSUE #51

1990 CUMULATIVE INDEX

DECEMBER 21, 1990

CORRECTIONS; DEPARTMENT OF (CONT'D)

- 20 Ill. Adm. Code 720 Municipal Jail & Lockup Standards (P-9694; A-20402)
- 20 Ill. Adm. Code 535 Personal Property (P-18040/89; A-6765)
- 20 Ill. Adm. Code 107 Records of Committed Persons (P-12125; A-18461) (E-12273; O-15623; M-15600) (P-19507) (E-20074)
- 20 Ill. Adm. Code 525 Rights & Privileges (P-18052/89; A-5114) (P-12345; A-19875)
- 20 Ill. Adm. Code 405 School District #428 (E-19389)

CRIMINAL JUSTICE INFORMATION AUTHORITY, ILLINOIS

- 20 Ill. Adm. Code 1570 Fees for Processing Requests for Conviction Information (P-19508)
- 20 Ill. Adm. Code 1560 Operating Procedures for the Administration of Non-Federal Grant Funds (P-8300)

EDUCATION; BOARD OF HIGHER

- 23 Ill. Adm. Code 1037 Capital Improvement Grants to Nonpublic Institutions of Higher Learning for Laboratory Research & Instructional Area Renovation (P-16227/89; A-4508)
- 23 Ill. Adm. Code 1036 Capital Improvement Grants to Nonpublic Institutions of Higher Learning for Science & Technology (P-16234/89; A-5118)
- 23 Ill. Adm. Code 1025 Engineering Grant Program (P-14516/89; A-2015)
- 23 Ill. Adm. Code 1020 Health Services Education Grants Act (P-14521/89; A-2020)
- 23 Ill. Adm. Code 1010 Higher Education Cooperation Act (E-20390/89; O-3275; R-4271) (P-20203/89; A-7497)
- 23 Ill. Adm. Code 1000 Ill. Financial Assistance Act for Nonpublic Institutions of Higher Learning (P-14531/89; A-2030)

EDUCATION, STATE BOARD OF

- 23 Ill. Adm. Code 25 Certification (P-8756/89; A-1243) (P-3331; A-17936)
- 23 Ill. Adm. Code 250 Comprehensive Arts Program (P-11447)
- 23 Ill. Adm. Code 253 Comprehensive Health Education (P-1645; A-12452)
- 23 Ill. Adm. Code 202 Disadvantaged Students Funds Plan -- Districts Over 50,000 ADA (P-13369/89; A-3472) (P-13367/89; AR-3487)
- 23 Ill. Adm. Code 500 Educational Service Centers (P-8307)
- 23 Ill. Adm. Code 50 Evaluation of Certified School District Employees in Contractual Continued Service (P-18979/89; A-7503)
- 23 Ill. Adm. Code 210 Learning Assessment & School Improvement Plans (P-8766/89; O-18943/89; R-1534; A-1254)
- 23 Ill. Adm. Code 451 Private Business & Vocational Schools (P-9133/89; O-4741; RC-4747; M-7662; A-7518) (P-9082/89; A-7593)
- 23 Ill. Adm. Code 110 Program Accounting Manual (P-8319)
- 23 Ill. Adm. Code 1 Public Schools Evaluation, Recognition & Supervision (P-1650; A-12457) (P-6931)
- 23 Ill. Adm. Code 275 Pupil Transportation (P-5921; A-17954) (E-6411)
- 23 Ill. Adm. Code 260 Reading Improvement Program (P-8424)
- 23 Ill. Adm. Code 226 Special Education (P-11068) (E-11364; O-15625; R-18864)
- 23 Ill. Adm. Code 205 Transient Alternative & Optional Education Programs (P-18991/89; O-5899; R-10593; A-10320)

EDUCATIONAL OPPORTUNITY, ILLINOIS CONSORTIUM FOR

- 23 Ill. Adm. Code 2400 Ill. Consortium for Educational Opportunity Program (P-1703; A-12262) (P-12357; A-19178)

ELECTIONS, STATE BOARD OF

- 26 Ill. Adm. Code 100 Campaign Financing Act, The (P-14539/89; A-10824)
- 26 Ill. Adm. Code 207 Miscellaneous (P-16709)
- 26 Ill. Adm. Code 125 Practice & Procedure (P-14556/89; A-10832)
- 26 Ill. Adm. Code 210 Raffles Conducted by Political Committees (P-3814) (E-6907; O-10162)
- 26 Ill. Adm. Code 204 Voting Systems (P-20121)

EMPLOYMENT SECURITY, DEPARTMENT OF

- 56 Ill. Adm. Code 2725 Administrative Hearings & Appeals (P-19841/89; A-5126)

ILLINOIS REGISTER

1990 CUMULATIVE INDEX

VOL. 14, ISSUE #51

DECEMBER 21, 1990

EMPLOYMENT SECURITY, DEPARTMENT OF (CONT'D)

- 56 Ill. Adm. Code 2865 Claimant's Active Search for Work (P-10215)
- 56 Ill. Adm. Code 2865 Claimant's Availability for Work, Ability to Work & Active Search for Work (P-10215; A-18466)
- 56 Ill. Adm. Code 2720 Claims, Adjudication, Appeals & Hearings (P-7686; A-15334) (P-10237; A-18489)
- 56 Ill. Adm. Code 2770 Determination of Unemployment Contributions (P-15543/89; A-2038) (P-12364; A-18280) (P-15659)
- 56 Ill. Adm. Code 2920 Disqualifying Income & Reduced Benefits (P-13905)
- 56 Ill. Adm. Code 2815 Employees' General Rights & Duties (P-17152) (E-17389)
- 56 Ill. Adm. Code 2815 Employment (P-12748/89; O-20398/89; R-1049; A-673)
- 56 Ill. Adm. Code 2830 Payment of Benefits (P-2423) (P-2423; A-9101)
- 56 Ill. Adm. Code 2765 Payment of Unemployment Contributions, Interest & Penalties (P-1101; A-6218) (P-13118; A-19886) (P-13910)

ENERGY AND NATURAL RESOURCES, DEPARTMENT OF

- 83 Ill. Adm. Code 1000 Joint Rules of the Ill. Commerce Commission & the Dept. of Energy & Natural Resources: Residential Conservation Plan (PR-12756/89; AR-681)

ENVIRONMENTAL PROTECTION AGENCY

- 35 Ill. Adm. Code 691 Annual Testing Fees for Analytical Services (P-15164/89; A-2045)
- 35 Ill. Adm. Code 174 Delegation of Construction & Operating Permit Authority for Sanitary & Combined Sewers & Water Main Extensions (P-16242/89; A-4891)
- 35 Ill. Adm. Code 661 General Conditions of Grants for the Financing & Construction of Public Water Supply Facilities (P-1738/89; A-2055)
- 35 Ill. Adm. Code 871 General Conditions of State of Ill. Grants for Nonhazardous Solid Waste Planning & Enforcement (P-8429; A-17201)
- 35 Ill. Adm. Code 183 Joint Rules of the Environmental Protection Agency & the Dept. of Public Health: Certification & Operation of Environmental Laboratories (P-7561/89; A-8592)
- 35 Ill. Adm. Code 690 Permit Fees for Installing or Extending Water Main (P-15174/89; A-2070)
- 35 Ill. Adm. Code 366 Procedures & Requirements for Determining Loan Priorities for Municipal Wastewater Treatment Works Needs (P-19850/89; A-8121)
- 35 Ill. Adm. Code 870 Procedures for Issuing Solid Waste Planning & Enforcement Grants (P-8809; O-15603; RC-15607; R-17672; A-19024) (P-15667)
- 35 Ill. Adm. Code 858 Procedures for Operation of the Non-Hazardous Solid Waste Fee System (P-8444; A-16913)
- 35 Ill. Adm. Code 860 State Remedial Action Priorities List (P-16252/89; A-5776)
- 35 Ill. Adm. Code 373 Third Stage Treatment Lagoon Exemptions (P-19880/89; A-18289)
- 35 Ill. Adm. Code 181 Toxic Pollution Prevention Innovation Plans (P-6520; A-14392)
- 35 Ill. Adm. Code 861 Used & Waste Tires Removal Priority List (P-8822; A-19036)

FINANCIAL INSTITUTIONS, DEPARTMENT OF

- 38 Ill. Adm. Code 195 Ill. Development Credit Corporation Act (P-1558; A-9110)
- 50 Ill. Adm. Code 8100 Title Insurance Act (P-16; C-1051; O-8209; RC-8219; M-8205; A-8600; F-13031) (E-305)

FIRE MARSHAL, OFFICE OF THE STATE

- 41 Ill. Adm. Code 250 Fire Equipment Distributor & Employee Standards (P-5322)
- 41 Ill. Adm. Code 251 Fire Equipment Distributor & Employee Licenses (CC-8739)
- 41 Ill. Adm. Code 251 Fire Equipment Distributor & Employee Standards (E-8194; O-15631)
- 41 Ill. Adm. Code 100 Fire Prevention & Safety (RC-3277)
- 41 Ill. Adm. Code 140 Policy & Procedures Manual for Fire Protection Personnel (P-4781; A-19185)
- 41 Ill. Adm. Code 170 Storage, Transportation, Sale & Use of Petroleum & Other Regulated Substances (P-63; A-5781) (P-12373)

GUARDIANSHIP AND ADVOCACY COMMISSION

- 59 Ill. Adm. Code 301 Fee Schedule for the Office of the State Guardian (P-1708; A-17964)

HEALTH CARE COST CONTAINMENT COUNCIL, ILLINOIS

- 77 Ill. Adm. Code 2510 Data Collection (P-8198/89; A-2078)

ILLINOIS REGISTER

VOL. 14, ISSUE #51

DECEMBER 21, 1990

1990 CUMULATIVE INDEX

HEALTH CARE COST CONTAINMENT COUNCIL, ILLINOIS (CONT'D)
77 Ill. Adm. Code 2530 Hospital Price Information (P-17428)

HEARING AID CONSUMER PROTECTION BOARD

77 Ill. Adm. Code 3000 Hearing Aid Consumer Protection Continuing Education Requirements (P-19005/89; A-10337)

HISTORIC PRESERVATION AGENCY, ILLINOIS

17 Ill. Adm. Code 4180 Rules for Review of State Agency Undertakings (P-20130)

HOUSING DEVELOPMENT AUTHORITY, ILLINOIS

47 Ill. Adm. Code 360 Affordable Housing Program (P-1726; A-9117) (E-2094)
47 Ill. Adm. Code 350 Low-Income Housing Tax Credit Allocation (PR-5651; AR-14019) (P-5653; A-14021) (E-3817) (E-3827)
47 Ill. Adm. Code 310 Multifamily Rental Housing Mortgage Loan Program (P-13371/89; A-683)

ILLINOIS BOARD OF TRUSTEES OF THE UNIVERSITY OF

89 Ill. Adm. Code 1200 Program Content & Guidelines for Division of Services for Crippled Children (P-19885/89; A-5136)

INDUSTRIAL COMMISSION, ILLINOIS

50 Ill. Adm. Code 7030 Arbitration (E-4913) (P-5655; A-13141) (P-18434)
50 Ill. Adm. Code 7100 Insurance Regs. (E-4920) (P-5662; A-13149)
50 Ill. Adm. Code 7110 Miscellaneous (E-4929) (P-5671; A-13161)
50 Ill. Adm. Code 7020 Pre-Arbitration (P-18441)
50 Ill. Adm. Code 7040 Review (E-4940) (P-5682; A-13173)

INSURANCE, DEPARTMENT OF

50 Ill. Adm. Code 1407 Accelerated Life Benefit Terminal Illness/Qualified Conditions (P-17737)
50 Ill. Adm. Code 938 Accident & Health Risk Ratio Notice (P-17592/89; A-3489)
50 Ill. Adm. Code 2010 Advertisements of Medicare Supplement Insurance (P-8828; A-17595)
50 Ill. Adm. Code 909 Advertising & Sales Promotion of Life Insurance & Annuities (P-2744; A-13584)
50 Ill. Adm. Code 1405 Construction & Filing of Life Insurance & Annuity Forms (P-17604/89; W-4971)
50 Ill. Adm. Code 907 Exempt Sale of Insurance Company Shares (P-8451; A-16920)
50 Ill. Adm. Code 2013 Group Coverage Discontinuance & Replacement (P-1729; A-17217)
50 Ill. Adm. Code 3118 Licensing of Public Adjusters (P-8454; A-17978)
50 Ill. Adm. Code 930 Life Insurance Solicitation (P-2754; A-13594)
50 Ill. Adm. Code 2012 Long-Term Care Insurance (P-9181/89; A-10345)
50 Ill. Adm. Code 2007 Minimum Standards of Individual Accident & Health Insurance (P-14229)
50 Ill. Adm. Code 2008 Minimum Standards for Individual & Group Medicare Supplement Insurance (P-17615/89; W-2410) (P-10247; RC-17674; A-19243)
50 Ill. Adm. Code 2005 Pre-Existing Illness (P-11071; A-19892)
50 Ill. Adm. Code 3119 Prolicensing & Continuing Education (P-12127)
50 Ill. Adm. Code 3113 Premium Fund Trust Account (P-12935/89; A-2088)
50 Ill. Adm. Code 754 Rules & Rate Filings (P-19013/89; A-5793) (P-15238)
50 Ill. Adm. Code 2011 Transitional Requirements for the Conversion of Medicare Supplement Insurance Benefits & Premiums to Conform to Medicare Program Revisions (P-11075; A-20408)

LABOR, DEPARTMENT OF

56 Ill. Adm. Code 350 Health & Safety (P-3345) (P-5839/89; O-4750; W-4740)
68 Ill. Adm. Code 690 Nurse Agency Licensing Act (P-1107; RC-10123; A-12516)
56 Ill. Adm. Code 100 Prevailing Wage Hearing Procedures (P-536; O-10126; M-13866; A-13608) (E-1026)

LABOR RELATIONS BOARD, ILLINOIS EDUCATIONAL

80 Ill. Adm. Code 1125 Fair Share Fee Objections (P-15182/89; A-2873)
2 Ill. Adm. Code 2676 Freedom of Information (A-4151)
80 Ill. Adm. Code 1100 General Procedures (P-1327/89; A-1270)

ILLINOIS REGISTER

VOL. 14, ISSUE #51

DECEMBER 21, 1990

1990 CUMULATIVE INDEX

LABOR RELATIONS BOARD, ILLINOIS EDUCATIONAL (CONT'D)
80 Ill. Adm. Code 1105 Hearing Procedures (P-1335/89; A-1278)
2 Ill. Adm. Code 2675 Public Information, Rulemaking, Organization & Personnel (A-4158)
80 Ill. Adm. Code 1110 Representation Procedures (P-1357/89; A-1297)
80 Ill. Adm. Code 1120 Unfair Labor Practice Proceedings (P-1381/89; A-1322)

LABOR RELATIONS BOARD, ILLINOIS STATE/LABOR RELATIONS BOARD, ILLINOIS LOCAL

80 Ill. Adm. Code 1200 General Procedures (P-7693; A-19896)
80 Ill. Adm. Code 1230 Impasse Resolution (P-7700; A-19903)
80 Ill. Adm. Code 1210 Representation Proceedings (P-7726; A-19930)
80 Ill. Adm. Code 1220 Unfair Labor Practice Proceedings (P-7756; A-19959)

LEGISLATIVE INFORMATION SYSTEM

2 Ill. Adm. Code 150 Access to Legislative Information System Information (A-3049)
3 Ill. Adm. Code 600 Access to Legislative Information System Information (P-3349; A-12531)

LOCAL GOVERNMENTAL LAW ENFORCEMENT OFFICERS TRAINING BOARD, ILLINOIS

20 Ill. Adm. Code 1760 Coroners Basic Training (P-13997/89; A-10027)
20 Ill. Adm. Code 1720 Ill. Police Training Act (P-5378; A-14800) (P-16198)
20 Ill. Adm. Code 1720 Minimum Requirements of the Trainee (P-5378)

MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES, DEPARTMENT OF

59 Ill. Adm. Code 102 Dept. Facilities & Grounds (P-2432; A-19292)
59 Ill. Adm. Code 108 Education & Training (P-16718)
59 Ill. Adm. Code 117 Family Assistance & Home-Based Support Programs for Persons with Mental Disabilities (P-14671) (E-14987; O-17716; R-19074)
2 Ill. Adm. Code 1026 Freedom of Information (A-14032)
59 Ill. Adm. Code 130 Mental Health Clinic Program Standards & Provider Requirements (P-17744) (E-18100)
59 Ill. Adm. Code 119 Minimum Standards for Certification of Developmental Training Programs (P-3356; RC-16074; A-17227)
59 Ill. Adm. Code 119 Minimum Standards for Licensure, Certification, or Approval of Programs Serving Persons with Developmental Disabilities or Mental Illness (P-13377/89; W-3696)
59 Ill. Adm. Code 106 Services Charges (P-14674)
59 Ill. Adm. Code 115 Standards & Licensure Requirements for Community-Integrated Living Arrangements (P-15183/89; RC-10128; A-10865) (P-20138) (E-20550)

MINES AND MINERALS, DEPARTMENT OF

62 Ill. Adm. Code 240 An Act in Relation to Oil, Gas & Other Surface & Underground Resources (P-15226/89; A-2317) (A-3053) (P-3394)
62 Ill. Adm. Code 200 An Act Relating to the Manufacture, Possession, Storage, Transportation, Use, Sale, or Gift of Explosives (PR-18056/89; AR-3501)
62 Ill. Adm. Code 1761 Areas Designated by Act of Congress (P-12197/89; A-11777)
62 Ill. Adm. Code 1800 Bonding & Insurance Requirements for Surface Coal Mining & Reclamation Operations (P-12205/89; A-11785)
62 Ill. Adm. Code 1700 General (P-12217/89; A-11795)
62 Ill. Adm. Code 1701 General Definitions (P-12222/89; A-11800)
62 Ill. Adm. Code 200 Ill. Explosives Act, The (P-18061/89; A-3503)
62 Ill. Adm. Code 240 Ill. Oil & Gas Act, The (P-10288; C-11410; RC-17684; A-20427) (P-3394; A-13620) (P-16205) (P-20140)
62 Ill. Adm. Code 1846 Individual Civil Penalties (P-12248/89; A-11825)
62 Ill. Adm. Code 1816 Permanent Program Performance Standards--Surface Mining Activities (P-12233/89; A-11855)
62 Ill. Adm. Code 1817 Permanent Program Performance Standards--Underground Mining Operations (P-12280/89; A-11855)
62 Ill. Adm. Code 1778 Permit Applications--Minimum Requirements for Legal, Financial, Compliance, and Related Information (P-12303/89; A-11873)
62 Ill. Adm. Code 1772 Requirements for Coal Exploration (P-12311/89; A-11880)

ILLINOIS REGISTER

VOL. 14, ISSUE #51

1990 CUMULATIVE INDEX

DECEMBER 21, 1990

MINES AND MINERALS, DEPARTMENT OF (CONT'D)

- 62 Ill. Adm. Code 1773 Requirements for Permits & Processing (P-12317/89; A-11886)
 62 Ill. Adm. Code 1774 Revision; Renewal; & Transfer, Assignment, or Sale of Permit Rights (P-12234/89; A-11900)
 62 Ill. Adm. Code 1843 State Enforcement (P-12341/89; A-11906)
 62 Ill. Adm. Code 220 Surface Installation Health and Safety (P-14277)
 62 Ill. Adm. Code 300 Surface-Mined Land Conservation & Reclamation Act (P-18103/89; A-3548)
 62 Ill. Adm. Code 1780 Surface Mining Permit Application--Minimum Requirements for Reclamation & Operation Plan (P-12352/89; A-11911)
 62 Ill. Adm. Code 1779 Surface Mining Permit Applications--Minimum Requirements for Information on Environmental Resources (P-12347/89; A-11924)
 62 Ill. Adm. Code 1783 Underground Mining Permit Applications--Minimum Requirements for Information on Environmental Resources (P-12366/89; A-11929)
 62 Ill. Adm. Code 1784 Underground Mining Permit Applications--Minimum Requirements for Reclamation & Operation Plan (P-12371/89; A-11935)

NUCLEAR SAFETY, DEPARTMENT OF

- 32 Ill. Adm. Code 401 Accrediting Persons in the Practice of Medical Radiation Technology (P-19017/89; A-15341)
 32 Ill. Adm. Code 331 Fees for Radioactive Material Licenses (P-15672)
 32 Ill. Adm. Code 310 General Provisions (P-11450)
 32 Ill. Adm. Code 330 Licensing of Radioactive Material (P-11471)
 32 Ill. Adm. Code 332 Licensing Requirements for Source Material Milling Facilities (P-5874/89; A-1333; O-2134; R-6437)
 32 Ill. Adm. Code 501 Plan for the Reimbursement for Local Governments Under Provisions of the "Ill. Nuclear Safety Preparedness Act" (P-8865; A-16923)
 32 Ill. Adm. Code 410 Radiation Inspectors & Inspections (P-17184/89; A-13638)
 32 Ill. Adm. Code 351 Radiation Safety Requirements for Wireline Service Operations & Subsurface Tracer Studies (P-15980/89; A-13633)
 32 Ill. Adm. Code 320 Registration of Radioactive Materials, Radiation Machine, & Radiation Installations (P-17626/89; A-13644)
 32 Ill. Adm. Code 420 Registration of Radon Detection & Mitigation Services (P-19034/89; A-19308)
 32 Ill. Adm. Code 335 Use of Radionuclides in the Healing Arts (P-11585)
 32 Ill. Adm. Code 370 Use of Sealed Radioactive Sources in the Healing Arts (PR-11653)
 32 Ill. Adm. Code 360 Use of X-Rays in the Healing Arts Including Medical, Dental, Podiatry, & Veterinary Medicine (P-6940)

POLLUTION CONTROL BOARD

- 35 Ill. Adm. Code 211 Definitions & General Provisions (P-2766) (P-8463) (P-16285/89; A-9141) (P-12697)
 35 Ill. Adm. Code 304 Effluent Standards (P-2999) (P-9204/89; A-6777) (P-17633/89; A-9437) (P-9700) (P-11093) (P-20230/89; A-12538)
 35 Ill. Adm. Code 241 Emission Standards for Motor Vehicles & Motor Vehicle Engines (P-6977) (P-17812)
 35 Ill. Adm. Code 604 Finished Water & Raw Water (P-255/89; A-689) (P-18688/89; A-16435)
 35 Ill. Adm. Code 620 Groundwater Quality (P-17822)
 35 Ill. Adm. Code 738 Hazardous Waste Injection Restrictions (P-18110/89; A-3059) (P-3823; A-11948) (P-18681)
 35 Ill. Adm. Code 720 Hazardous Waste Management System: General (P-72; A-6225) (P-3006) (P-17638/89; A-3075) (P-9706; A-16450) (P-13925)
 35 Ill. Adm. Code 106 Hearings Pursuant to Specific Rules (P-14634/89; A-9442)
 35 Ill. Adm. Code 721 Identification & Listing of Hazardous Waste (P-6528; A-14401) (P-9729; A-16472) (P-13938)
 35 Ill. Adm. Code 812 Information to be Submitted in a Permit Application (P-3834; A-15785)
 35 Ill. Adm. Code 725 Interim Status Standards for Owners & Operators of Hazardous Waste Treatment, Storage and Disposal Facilities (P-6574; A-14447) (P-9754; A-16498)
 35 Ill. Adm. Code 601 Introduction (P-262/89; A-1379)
 35 Ill. Adm. Code 301 Introduction (P-14152/89; A-2879)
 35 Ill. Adm. Code 728 Land Disposal Restrictions (P-79; A-6232) (P-6597; A-14470) (P-9764; A-16508)

ILLINOIS REGISTER

VOL. 14, ISSUE #51

1990 CUMULATIVE INDEX

DECEMBER 21, 1990

POLLUTION CONTROL BOARD (CONT'D)

- 35 Ill. Adm. Code 848 Management of Used & Waste Tires (P-7763)
 35 Ill. Adm. Code 305 Monitoring & Reporting (P-14159/89; A-2888)
 35 Ill. Adm. Code 607 Operation & Record Keeping (P-18683/89; A-16512)
 35 Ill. Adm. Code 215 Organic Material Emission Standards & Limitations (P-2772) (P-15249/89; A-3555) (E-6421) (P-12384/89; A-7596) (P-8877) (P-16445/89; A-9173) (P-12701)
 35 Ill. Adm. Code 306 Performance Criteria (P-13173/89; A-9449)
 35 Ill. Adm. Code 105 Permits (P-2784)
 35 Ill. Adm. Code 309 Permits (P-14164/89; A-2892)
 35 Ill. Adm. Code 310 Pretreatment Programs (P-20240/89; A-7608)
 35 Ill. Adm. Code 611 Primary Drinking Water Standards (P-16215; A-20448) (P-18690/89; A-16517) (P-17154)
 35 Ill. Adm. Code 815 Procedural Requirements for All Landfills Except From Permits (P-3872; A-15807)
 35 Ill. Adm. Code 813 Procedural Requirements for Permitted Landfills (P-3882; A-15814)
 35 Ill. Adm. Code 705 Procedures for Permit Issuance (P-17644/89; A-3082)
 35 Ill. Adm. Code 702 RCRA & UIC Permit Programs (P-120; A-6273) (P-17651/89; A-3089)
 35 Ill. Adm. Code 703 RCRA Permit Program (P-125; A-6278) (P-6619; A-14492)
 35 Ill. Adm. Code 102 Regulatory & Informational Hearings & Proceedings (P-14696/89; O-5902; M-9256; A-9210) (P-11666; A-20472)
 35 Ill. Adm. Code 102 Regulatory & Other Nonadjudicative Hearings & Proceedings (PR-14727/89; AR-9244)
 35 Ill. Adm. Code 606 Reporting & Public Notification (PR-18816/89; AR-16640)
 35 Ill. Adm. Code 605 Sampling & Monitoring (P-269/89; A-695) (P-18822/89; A-16642)
 35 Ill. Adm. Code 307 Sewer Discharge Criteria (P-7530/89; A-3100) (P-20257/89; A-7620)
 35 Ill. Adm. Code 807 Solid Waste (P-3902; A-15832)
 35 Ill. Adm. Code 810 Solid Waste Disposal: General Provisions (P-3909; A-15838)
 35 Ill. Adm. Code 808 Special Waste Classifications (P-13468/89; A-14043)
 35 Ill. Adm. Code 809 Special Waste Hauling (P-13699/89; A-14076)
 35 Ill. Adm. Code 722 Standards Applicable to Generators of Hazardous Waste (P-9768; A-16653)
 35 Ill. Adm. Code 814 Standards for Existing Landfills & Units (P-3858; A-15850)
 35 Ill. Adm. Code 811 Standards for New Solid Waste Landfills (P-3923; A-15861)
 35 Ill. Adm. Code 724 Standards for Owners & Operators of Hazardous Waste Treatment, Storage & Disposal Facilities (P-6638; A-14511) (P-9773; A-16658)
 35 Ill. Adm. Code 726 Standards for the Management of Specific Hazardous Waste & Specific Types of Hazardous Waste Management Facilities (P-6660; A-14533)
 35 Ill. Adm. Code 214 Sulfur Limitations (P-11098)
 35 Ill. Adm. Code 232 Toxic Air Contaminants (P-8905)
 35 Ill. Adm. Code 704 UIC Permit Program (P-18125/89; A-3116)
 35 Ill. Adm. Code 730 Underground Injection Control Operating Requirements (P-3014; A-11959) (P-18139/89; A-3130)
 35 Ill. Adm. Code 731 Underground Storage Tanks (P-153; A-5797) (P-2791; A-9454) (P-4406; A-11964) (P-20162)
 35 Ill. Adm. Code 302 Water Quality Standards (P-14172/89; O-2120; R-2960; A-2899) (P-20273/89; A-11974)
 35 Ill. Adm. Code 303 Water Use Designations & Site Specific Water Quality Standards (P-17661/89; A-9460) (P-9784) (P-17862)

PROFESSIONAL REGULATION, DEPARTMENT OF

- 68 Ill. Adm. Code 1175 Barber, Cosmetology & Esthetics Act of 1985, The; (P-17190/89; A-14090)
 68 Ill. Adm. Code 1400 Clinical Psychologist Licensing Act (P-2913/89; O-4754; PF-4760; A-4515; WPF-12936; A-12735)
 68 Ill. Adm. Code 1300 Ill. Nursing Act of 1987, The (P-14236/89; A-10035)
 68 Ill. Adm. Code 1340 Ill. Physical Therapy Act (P-17432)
 68 Ill. Adm. Code 1380 Ill. Professional Engineering Act (P-7346)
 68 Ill. Adm. Code 1480 Ill. Structural Engineering Act, The (P-14291)
 68 Ill. Adm. Code 1270 Land Surveyors Act (P-7378)
 68 Ill. Adm. Code 1320 Optometric Practice Act of 1987 (P-2444; A-14128)
 68 Ill. Adm. Code 1360 Podiatric Medical Practice Act of 1987 (P-14004/89; A-701)
 68 Ill. Adm. Code 1240 Private Detective, Private Alarm & Private Security Act of 1983 (P-2456)
 68 Ill. Adm. Code 1400 Psychologist Registration Act (P-2913/89; O-4754; PF-4760) (WPF-12936)

PROFESSIONAL REGULATION, DEPARTMENT OF (CONT'D)

68 Ill. Adm. Code 983 Real Estate License Act of 1983 (P-19515)

PUBLIC AID, DEPARTMENT OF

- 89 Ill. Adm. Code 130 Administration of Social Service Programs (P-1564; O-12946; RC-12948; R-14606; A-14537) (P-4049; A-13772)
- 89 Ill. Adm. Code 112 Aid to Families with Dependent Children (P-538; A-6306) (P-14741/89; A-705) (P-1123; O-12951; O-12962; R-13867; A-13652) (P-2798; O-12966; R-14214; A-14140) (P-1948/89; A-3170) (P-16894/89; A-3575) (P-18833/89; A-3575) (P-16894/89; A-3575) (P-4054; A-10379) (P-5695; O-12977; R-14214; A-14140) (P-5923; O-12980; R-14214; A-14140) (P-19117/89; A-6306) (P-9291; A-16937) (P-9790; A-16937) (P-16768) (P-19568)
- 89 Ill. Adm. Code 113 Aid to the Aged, Blind or Disabled (P-163; A-6321) (P-14263/89; A-720) (P-2811; O-12983; R-13361; A-13187) (P-19130/89; A-6321) (P-7813; A-14806) (P-9307; A-16957) (P-9806; A-16957) (P-15701) (P-19581)
- 89 Ill. Adm. Code 110 Application Process (P-7395; A-13198)
- 89 Ill. Adm. Code 111 Assistance Standards (P-7162)
- 89 Ill. Adm. Code 160 Child Support Enforcement (P-12148; A-18759) (P-13946; W-11723) (P-17167; A-17673) (P-17436)
- 89 Ill. Adm. Code 116 Crisis Assistance (P-10616; A-16970)
- 89 Ill. Adm. Code 170 Demonstration Programs (P-13124; A-19320)
- 89 Ill. Adm. Code 144 Developmental Disabilities Service (P-11999/89; A-4166) (A-7651) (P-4419; O-15611; R-18168; A-17988)
- 89 Ill. Adm. Code 141 Drug Manual (P-2465; A-9464) (E-2657) (P-17665/89; A-3595) (P-20288/89; A-6339) (P-12202; A-18015) (E-12278) (P-12714; A-19325) (E-12910)
- 89 Ill. Adm. Code 121 Food Stamps (P-548; A-6349) (P-13503/89; A-729) (P-14756/89; A-729) (P-5935; A-13202) (P-7006; A-13202) (P-9317; O-16077; R-17124; A-16983) (P-15158)
- 89 Ill. Adm. Code 114 General Assistance (P-14764/89; A-746) (P-2821; O-12994; R-14218; A-14162) (P-16691/89; A-3640) (P-4070; A-10929) (P-5385; A-13777) (P-5713; O-13005; R-14218; A-14162) (P-5945; O-13008; R-14218; A-14162) (P-19146/89; A-6360) (P-7015; A-13215) (P-9815; A-17111) (P-15712)
- 89 Ill. Adm. Code 148 Hospital Services (P-13729/89; A-2553) (P-5409; O-15614; RC-15618; R-15644; A-15358) (P-9331; O-16079; R-18336; A-18293) (P-9827; A-16998) (P-11108; A-18499) (E-11392)
- 89 Ill. Adm. Code 149 III. Competitive Access & Reimbursement Equity (ICARE) Program (P-15722)
- 89 Ill. Adm. Code 120 Medical Assistance Programs (P-558; A-7637) (P-14778/89; A-760) (E-1494) (P-2831; O-13011; R-13363; A-13227) (P-4081; A-10396) (P-15582/89; A-4233) (P-17229/89; A-4233) (P-5724; A-13227) (E-5839) (P-5954; O-13022; R-13363; A-13227) (P-19157/89; A-6372) (P-7821; A-14814) (P-9343; A-17004)
- 89 Ill. Adm. Code 140 Medical Payment (P-1157/89; A-190) (P-1570; A-10409) (P-1737; A-10062) (P-13178/89; A-2564) (P-15612/89; A-2564) (P-3019; RC-17693; A-20478) (E-3241; O-8223; R-9258) (P-4415; O-16082; R-18623; A-18508) (P-14625/89; A-4543) (E-4577; O-8226; R-9260) (P-4860; A-18057) (P-5417; A-14826) (E-5575) (P-5726; A-13262; RC-17688) (P-5726; W-18625) (P-5865) (P-7027; A-15981) (P-17667/89; A-7141) (E-7249; O-13036) (P-7834; A-18813) (P-8929; A-17279) (P-10629) (P-11672) (E-12082; O-15633) (P-13963) (E-14184; R-20556) (P-14317) (E-14570) (P-14681) (P-15281/89; A-15366) (P-18982) (P-19132) (P-19592) (P-20170)
- 89 Ill. Adm. Code 146 Point Count Guidelines for ICF/MR & SNF/PED Facilities (P-4419) (PR-7031; AR-13800) (A-7651)
- 89 Ill. Adm. Code 115 Refugee/Entrant/Repatriate Program (P-14790/89; A-773) (P-2469; A-10438)
- 89 Ill. Adm. Code 147 Reimbursement for Nursing Costs for Geriatric Facilities (P-10763/89; A-210) (P-5434) (P-6664; A-16669) (E-4915; O-10165) (P-9555) (E-9523; O-13039; R-17126) (P-13967) (E-14203; O-17723; R-20558) (P-15245) (E-15578; O-17726) (P-19653)
- 89 Ill. Adm. Code 117 Related Program Provisions (P-14008/89; A-780) (P-17241/89; A-9488)
- 89 Ill. Adm. Code 104 Rights & Responsibilities (P-7399/89; A-13279) (E-20078)
- 89 Ill. Adm. Code 118 Rules of Practice in Administrative Hearings (P-12204; A-18836) (P-18705) Special Eligibility Groups (P-2473; A-10442)

PUBLIC AID, DEPARTMENT OF (CONT'D)

- 59 Ill. Adm. Code 115 Standards & License Requirements for Community-Integrated Living Arrangements (P-15183/89; RC-10145)
- 89 Ill. Adm. Code 103 Support Responsibility of Relatives (P-5965; A-13288) (P-19180/89; A-6395) (P-13129; A-19348)

PUBLIC COUNSEL, OFFICE OF

- 2 Ill. Adm. Code 2701 Freedom of Information Act (A-12543)
- 2 Ill. Adm. Code 2700 Organization, Rulemaking, & Public Access (A-11982)

PUBLIC HEALTH, DEPARTMENT OF

- 77 Ill. Adm. Code 697 AIDS Confidentiality & Testing Code (P-16779)
- 77 Ill. Adm. Code 205 Ambulatory Surgical Treatment Center Licensing Requirements (P-5442; A-13802) (E-5596)
- 77 Ill. Adm. Code 855 Asbestos Abatement for Public & Private Schools in Ill. (P-172; A-12552) (E-335)
- 77 Ill. Adm. Code 400 Central Complaint Registry (P-10648; A-19966)
- 77 Ill. Adm. Code 665 Child Health Examination Code (P-5446; A-14543) (E-5617) (P-17867)
- 77 Ill. Adm. Code 694 College Immunization Code (P-5491/89; O-15888/89; RC-15892/89; M-20136/89; A-1609) (P-5448; A-14551) (E-5882)
- 77 Ill. Adm. Code 690 Control of Communicable Diseases Code (P-16810)
- 77 Ill. Adm. Code 693 Control of Sexually Transmissible Diseases Code (P-16817)
- 77 Ill. Adm. Code 900 Drinking Water Systems Code (P-5457; A-14844)
- 77 Ill. Adm. Code 535 Emergency Medical Services Code (P-1755; RC-13025; A-15390) (P-16237)
- 77 Ill. Adm. Code 590 Family Practice Residency Act (PR-8493)
- 77 Ill. Adm. Code 590 Family Practice Residency Code (P-8503) (E-8725; O-13042)
- 77 Ill. Adm. Code 1240 Financial & Economic Feasibility Review & Evaluation Plan (For All Long-Term Care & Chronic Disease Facilities) (P-16703/89; A-5162)
- 77 Ill. Adm. Code 1230 Financial Feasibility Review & Evaluation Plan (P-6708/89; A-5165)
- 77 Ill. Adm. Code 550 Food Service Sanitation Code (P-5050; A-20535) (P-11110; A-19975)
- 77 Ill. Adm. Code 550 Head & Spinal Cord Injury Code (P-10656)
- 77 Ill. Adm. Code 682 Hearing Aid Consumer Protection Code (P-19185/89; A-10447)
- 77 Ill. Adm. Code 250 Hospital Licensing Requirements (P-7875/89; A-2342; A-13824) (P-16259)
- 77 Ill. Adm. Code 710 III. Alzheimer's Disease & Related Disorders Assistance Code (P-15246)
- 77 Ill. Adm. Code 450 III. Clinical Laboratories Code (P-14280/89; A-2360)
- 77 Ill. Adm. Code 790 III. Formulary for the Drug Product Selection Program, The (P-1220; A-8154) (E-1505) (P-16910/89; A-3184) (P-4437; A-11988) (E-4620) (P-9357; A-17298) (E-9556) (P-13133) (E-13325) (P-18457) (E-18588)
- 77 Ill. Adm. Code 840 III. Health & Hazardous Substances Registry (P-15284/89; A-5495)
- 77 Ill. Adm. Code 245 III. Home Health Agency Code (P-10007/89; A-2382) (P-14699)
- 77 Ill. Adm. Code 890 III. Plumbing Code (P-4543/89; A-1385)
- 77 Ill. Adm. Code 820 III. Swimming Pool & Bathing Beach Code (P-12395/89; A-786)
- 77 Ill. Adm. Code 540 III. Trauma Center Code (P-10665) (P-13424; A-19041) (E-13856)
- 77 Ill. Adm. Code 920 III. Water Well Construction Code (P-15338/89; A-228) (P-5484; A-14871)
- 77 Ill. Adm. Code 695 Immunizations (P-5749) (E-5890)
- 77 Ill. Adm. Code 350 Intermediate Care for the Developmentally Disabled Facilities Code (P-2210; A-14876) (P-9833)
- 35 Ill. Adm. Code 190 Joint Rules of the Environmental Protection Agency & the Dept. of Public Health: Certification & Operation of Environmental Laboratories (P-7561/89; A-8655)
- 77 Ill. Adm. Code 396 Life Care Facilities Contract Code (P-18177/89; A-19352)
- 77 Ill. Adm. Code 615 Local Health Depts. Program Standards Code (P-10137/89; A-805)
- 77 Ill. Adm. Code 390 Long-Term Care for Under Age 22 Facilities Code (P-2237; A-14904) (P-9883)
- 77 Ill. Adm. Code 630 Maternal & Child Health Services Code (P-10060/89; A-11219) (P-15726)
- 77 Ill. Adm. Code 790 III. Formulary for the Drug Product Selection Program, The (P-3356; A-17227)
- 77 Ill. Adm. Code 935 Migrant Labor Camps (P-2498; A-12633)
- 77 Ill. Adm. Code 240 Minimum Health Care Standards for Health Maintenance Organizations (P-10028/89; A-2403)
- 77 Ill. Adm. Code 600 Minimum Qualifications for Personnel Employed by Local Health Depts. Code (P-10035/89; A-840)

ILLINOIS REGISTER

1990 CUMULATIVE INDEX

DECEMBER 21, 1990

VOL. 14, ISSUE #51

PUBLIC HEALTH, DEPARTMENT OF (CONT'D)

77 Ill. Adm. Code 661 Newborn Metabolic Screening & Treatment Code (P-4443; A-13292)
 77 Ill. Adm. Code 905 Private Sewage Disposal Code (P-16305)
 77 Ill. Adm. Code 635 Program Content & Guidelines for Title X Family Planning Services (P-7858)
 77 Ill. Adm. Code 800 Recreation Area Code (P-17707/89; A-12663)
 77 Ill. Adm. Code 640 Regionalized Perinatal Care (PR-12413/89; AR-12747)
 77 Ill. Adm. Code 640 Regionalized Perinatal Health Care Code (P-12433/89; A-12749)
 77 Ill. Adm. Code 725 Salvage Warehouses & Stores for Foods, Alcoholic Liquors, Drugs, Medical Devices & Cosmetics Code (P-14306/89; A-864)
 77 Ill. Adm. Code 695 School Child Immunization Code (P-5749; A-14562) (P-17873)
 77 Ill. Adm. Code 330 Sheltered Care Facilities Code (P-1827; A-14928) (P-9920)
 77 Ill. Adm. Code 300 Skilled Nursing & Intermediate Care Facilities Code (P-2261; A-14950) (P-9957)
 77 Ill. Adm. Code 830 Structural Pest Control Code (P-571; A-12889) (E-1038)
 77 Ill. Adm. Code 510 Testing of Breath, Blood & Urine for Alcohol &/or Other Drugs (P-11119; A-19052)
 77 Ill. Adm. Code 500 Vital Records Act (P-17452)
 77 Ill. Adm. Code 672 WIC Vendor Management Code (P-11132; A-19984)

PUBLIC HEALTH/HEALTH FACILITIES PLANNING BOARD, DEPARTMENT OF

77 Ill. Adm. Code 1150 Certificate of Need for Health Maintenance Organizations (PR-5580/89; AR-5168)
 77 Ill. Adm. Code 1130 Health Facilities Planning Procedural Rules (P-17245/89; A-7183)
 77 Ill. Adm. Code 1190 Permit Application Fees (P-16917/89; A-5550)
 77 Ill. Adm. Code 1220 Practice & Procedures in Reconsideration Hearings (PR-16714/89; AR-5172)
 77 Ill. Adm. Code 1160 Processing an Application for Permit & Validity of Permits (PR-17280/89; AR-5175)

RACING BOARD, ILLINOIS

11 Ill. Adm. Code 1428 Admissions & Credentials (P-8948; A-17633) (P-10675; A-20042)
 11 Ill. Adm. Code 510 Claiming Races (P-8079; A-17636)
 11 Ill. Adm. Code 439 Double Trifecta Wagering Pool (P-5751; A-13847)
 11 Ill. Adm. Code 1317 Drivers, Trainers, & Agents (P-8083; A-17639)
 11 Ill. Adm. Code 1312 Entries & Declarations (P-14750)
 11 Ill. Adm. Code 1413 Entries, Subscriptions & Declarations (P-12385)
 11 Ill. Adm. Code 1326 Harness Off-Track Stabling Rules (P-16838)
 11 Ill. Adm. Code 502 Licensing (P-8952; A-17641)
 11 Ill. Adm. Code 1408 Licensing of Participants (P-16843)
 11 Ill. Adm. Code 509 Medication (P-10171/89; A-8186) (P-10679; A-20045)
 11 Ill. Adm. Code 419 Over/Under Rules (P-7406; A-14978)
 11 Ill. Adm. Code 405 Pari-Mutuels (P-1224; A-11310) (P-8086; A-17646) (P-8542; A-17646) (P-8957) (P-12389)
 11 Ill. Adm. Code 408 Perfecta or Exacta Rules (P-8961; A-17651)
 11 Ill. Adm. Code 438 Pick N Wagering Pool (P-8546; A-17653)
 11 Ill. Adm. Code 415 Programs (P-1597; A-11314)
 11 Ill. Adm. Code 407 Quinella Rules (P-8964; A-17659)
 11 Ill. Adm. Code 1305 Race Track Operators & Their Duties (P-8967; A-17661) (P-10687; A-20052)
 11 Ill. Adm. Code 1424 Regs. for Meetings (P-8971; A-20545) (P-10691; A-20545) (P-19690)
 11 Ill. Adm. Code 1325 Security & Admissions (P-8090; A-17665) (P-8553; A-17665) (P-19694)
 11 Ill. Adm. Code 1415 Starting (P-10696; A-20056)
 11 Ill. Adm. Code 421 Supertrifecta Rules (P-7411; A-14982) (P-19699)
 11 Ill. Adm. Code 720 Thoroughbred Off Track Stabling Rules (P-19703)
 11 Ill. Adm. Code 433 Totalizator Operations (P-10700; A-20059) (P-12393)
 11 Ill. Adm. Code 409 Trifecta (P-1601; A-11317) (P-1849; A-12265) (P-8557; A-17670) (P-10705; A-20063)
 11 Ill. Adm. Code 409 Trifecta Rules (P-1601) (P-1849)
 11 Ill. Adm. Code 440 Twin Trifecta Exchange (P-8975)

REHABILITATION SERVICES, DEPARTMENT OF

2 Ill. Adm. Code 1176 Access to Public Records (P-9364; A-15999)
 89 Ill. Adm. Code 515 Advisory Councils (P-9370; O-17698; RC-17703)
 89 Ill. Adm. Code 540 Auxiliary Aids (P-16927/89; A-5808)
 89 Ill. Adm. Code 716 Case Management Services to Persons with AIDS (P-9994; RC-17706)

CI - 13

ILLINOIS REGISTER

1990 CUMULATIVE INDEX

DECEMBER 21, 1990

VOL. 14, ISSUE #51

REHABILITATION SERVICES, DEPARTMENT OF (CONT'D)

89 Ill. Adm. Code 885 Centers for Independent Living (P-6666)
 89 Ill. Adm. Code 562 Client Financial Participation (P-14313/89; A-1466) (P-9379; A-18555)
 89 Ill. Adm. Code 617 Closure (P-9385)
 89 Ill. Adm. Code 505 Confidentiality of Information (P-12718)
 89 Ill. Adm. Code 530 Criteria for the Evaluation of Programs of Services in Rehabilitation Facilities (P-11676)
 89 Ill. Adm. Code 843 Disability Case Development Process (P-12212)
 89 Ill. Adm. Code 552 Eligibility (P-9392)
 89 Ill. Adm. Code 765 Establishment & Administration of Special Education, The (P-12224)
 89 Ill. Adm. Code 687 Financial Eligibility Criteria (P-8560; O-16085; RC-16088)
 89 Ill. Adm. Code 712 Homemaker Contracts (P-11702)
 89 Ill. Adm. Code 795 Identification, Evaluation, & Placement of Exceptional Children (P-3407; A-16005)
 89 Ill. Adm. Code 730 III. Visually Handicapped Institute (P-12228)
 89 Ill. Adm. Code 572 Individualized Written Rehabilitation Program (P-5969; A-18561)
 89 Ill. Adm. Code 899 Leksels (P-3412; O-13029; R-18626; A-18567)
 89 Ill. Adm. Code 602 Maintenance (P-14797/89; A-2598) (P-5974; A-18077)
 89 Ill. Adm. Code 587 Medical, Psychological, & Related Services (P-16719/89; A-6785) (P-11736)
 89 Ill. Adm. Code 830 Non-Academic Programs & Policies (P-12234)
 89 Ill. Adm. Code 685 Non-Financial Eligibility Criteria (P-8982; O-17710)
 89 Ill. Adm. Code 714 Non-Homemaker Service Provider Requirements (P-12947/89; A-3652)
 89 Ill. Adm. Code 607 Other Services (P-7087; A-18080)
 89 Ill. Adm. Code 690 Prescreening & Eligibility Determination Processes (P-9397; A-18577)
 89 Ill. Adm. Code 675 Program Description (P-14319/89; A-3222)
 89 Ill. Adm. Code 527 Recovery of Misspent Funds (P-8095; A-18844)
 89 Ill. Adm. Code 827 Rules of Conduct (P-18182)
 89 Ill. Adm. Code 845 Sequential Evaluation Process for the Determination of Disability (P-12240)
 89 Ill. Adm. Code 700 Service Plan Development (P-14331/89; O-20407/89; R-2968; A-4900) (P-8103; C-9624; A-18582)
 89 Ill. Adm. Code 695 Service Provision (P-12252)
 89 Ill. Adm. Code 567 Similar Benefits (P-12731)
 89 Ill. Adm. Code 810 Special Education Personnel (P-13739/89; A-3661)
 89 Ill. Adm. Code 890 Telecommunication Devices for the Hearing Impaired (P-2844; A-16010)
 89 Ill. Adm. Code 592 Training Services (P-14338/89; A-1473) (P-12257)
 89 Ill. Adm. Code 650 Vending Facility Program for the Blind (P-6683)
 89 Ill. Adm. Code 650 Vending Stand Program for the Blind (PR-6725)

RETIREMENT SYSTEM OF ILLINOIS, STATE EMPLOYEES'

80 Ill. Adm. Code 1540 Administration & Operation of the State Employees' Retirement System of Ill., The (P-4880; RC-10149; A-10498) (P-18712)

RETIREMENT SYSTEM OF THE STATE OF ILLINOIS, TEACHERS'

80 Ill. Adm. Code 1650 Administration & Operation of the Teachers' Retirement System, The (P-11742; C-13871; A-18505)

RETIREMENT SYSTEM, STATE UNIVERSITIES

80 Ill. Adm. Code 1600 Universities Retirement (P-1228; A-6789)

REVENUE, DEPARTMENT OF

86 Ill. Adm. Code 420 Alcoholic Liquor Act (P-9402; O-16090; R-17127; A-18083) (P-15762)
 86 Ill. Adm. Code 428 Cannabis & Controlled Substances Tax Act (P-8996; A-16680) (E-9251)
 86 Ill. Adm. Code 440 Cigarette Tax Act (P-12954/89; A-6794) (P-13429)
 86 Ill. Adm. Code 450 Cigarette Use Tax Act (P-12964/89; A-6804) (P-13434)
 86 Ill. Adm. Code 220 County Retailers' Occupation Tax Regs. (P-19706)
 86 Ill. Adm. Code 230 County Service Occupation Tax Regs. (P-19717)
 86 Ill. Adm. Code 600 County Supplementary Retailers' Occupation Tax (PR-18195)
 86 Ill. Adm. Code 610 County Supplementary Service Occupation Tax (PR-18208)
 86 Ill. Adm. Code 620 County Supplementary Use Tax (PR-18217)

CI - 14

REVENUE, DEPARTMENT OF (CONT'D)
County Use Tax Regs. (P-19725)
County Water Commission Retailers' Occupation Tax (P-17879)
County Water Commission Use Tax (P-17894)
County Water Commission Use Tax (P-17894)
Home Rule Municipal Retailers' Occupation Tax (P-15251)
Income Tax (P-17312/89; A-4558) (P-18188/89; A-6810) (P-7090; A-16012) (P-19347/89; A-10082)
Metro East Mass Transit District Retailers' Occupation Tax Regs. (P-19730)
Metro East Mass Transit District Service Occupation Tax Regs. (P-19740)
Metro East Mass Transit District Use Tax Regs. (P-19746)
Motor Fuel Tax (P-13201/89; A-6826) (P-17897)
Municipal Service Occupation Tax Regs. (P-17908)
Municipal Use Tax Regs. (P-17951)
Practice & Procedure for Hearings Before the Ill. Dept. of Revenue (P-14754)
Property Tax/Revenue Act of 1939 (P-14321)
Pull Tabs & Jar Games Act (P-19371/89; A-6399)
Regional Transportation Authority Retailers' Occupation Tax Regs. (P-19756)
Regional Transportation Authority Service Occupation Tax Regs. (P-19767)
Regional Transportation Authority Use Tax Regs. (P-19774)
Retailers' Occupation Tax (P-22097/88; O-20410/89; M-411; A-241) (P-8391/89; A-872) (P-7106; A-15463) (P-14800/89; A-16028) (P-20194)
Service Occupation Tax (P-10179/89; A-262) (P-7123; A-15480) (P-17916) (P-19779)
Service Use Tax (P-19788)
Taxpayer Rights (P-575; A-6831)
Telecommunications Excise Tax (P-16723/89; O-10152; M-11408; A-11321)
Use Tax (P-7215/89; A-6835) (P-19804)

RURAL BOND BANK, ILLINOIS
47 Ill. Adm. Code 410
47 Ill. Adm. Code 400
47 Ill. Adm. Code 420

SAVINGS AND RESIDENTIAL FINANCE, COMMISSIONER OF
38 Ill. Adm. Code 1075

SECRETARY OF STATE
92 Ill. Adm. Code 1040

92 Ill. Adm. Code 1010
92 Ill. Adm. Code 1060
92 Ill. Adm. Code 1020

2 Ill. Adm. Code 552
2 Ill. Adm. Code 551
23 Ill. Adm. Code 3030
92 Ill. Adm. Code 1070
92 Ill. Adm. Code 1030

50 Ill. Adm. Code 8010
92 Ill. Adm. Code 1001
14 Ill. Adm. Code 130
92 Ill. Adm. Code 1019
14 Ill. Adm. Code 170

ALCOHOLISM & SUBSTANCE ABUSE, DEPARTMENT OF
77 Ill. Adm. Code 2058
Licensure of Alcoholism & Substance Abuse Treatment, Intervention & Research Programs

PUBLIC HEARINGS

ALCOHOLISM & SUBSTANCE ABUSE, DEPARTMENT OF
77 Ill. Adm. Code 2058
Licensure of Alcoholism & Substance Abuse Treatment, Intervention & Research Programs

SECRETARY OF STATE (CONT'D)
Use of the Capitol Complex Facilities, The (P-15640/89; O-2124; RC-2131; M-7267; A-7228)
71 Ill. Adm. Code 2005

STATE POLICE, DEPARTMENT OF
20 Ill. Adm. Code 1225
20 Ill. Adm. Code 1215
Drug Asset Forfeiture Procedure Act (E-16686) (P-16847)
Ill. Uniform Conviction Information Act (P-12398)

STATE POLICE MERIT BOARD, DEPARTMENT OF
80 Ill. Adm. Code 150
Procedures of the Dept. of State Police Merit Board (P-16365/89; A-3679)

STUDENT ASSISTANCE COMMISSION, ILLINOIS
23 Ill. Adm. Code 2731
23 Ill. Adm. Code 2700
23 Ill. Adm. Code 2720
23 Ill. Adm. Code 2730
23 Ill. Adm. Code 2733
23 Ill. Adm. Code 2761
23 Ill. Adm. Code 2735
23 Ill. Adm. Code 2732
23 Ill. Adm. Code 2760
Correctional Officer's Grant Program (P-18204/89; A-10534)
General Provisions (P-18207/89; A-10538)
Guaranteed Loan Programs (P-2300; A-10941) (E-4266) (P-18222/89; A-10553)
Ill. National Guard Grant (P-18236/89; A-10571)
Ill. Veteran Grant Program (P-18239/89; A-10571)
Merit Recognition Scholarship (MRS) Program (P-18245/89; A-10578)
Monetary Award Program (MAP) (P-18251/89; A-7242)
Police Officer/Fire Officer Grant Program (P-18257/89; A-10585)
State Scholar Program (P-18260/89; A-10589)

TRANSPORTATION, DEPARTMENT OF
92 Ill. Adm. Code 397
92 Ill. Adm. Code 392
92 Ill. Adm. Code 348
92 Ill. Adm. Code 171
92 Ill. Adm. Code 172
92 Ill. Adm. Code 395
92 Ill. Adm. Code 546
92 Ill. Adm. Code 396
92 Ill. Adm. Code 57
92 Ill. Adm. Code 390
92 Ill. Adm. Code 456
92 Ill. Adm. Code 393
92 Ill. Adm. Code 107
92 Ill. Adm. Code 386
92 Ill. Adm. Code 391
92 Ill. Adm. Code 173
92 Ill. Adm. Code 178
Allocation of Water from Lake Michigan (P-14357/89; A-1484)
Alternate Fuel System for School Buses (P-16944/89; A-3686)
Carriage by Public Highway (P-16367/89; A-2613)
Casey Municipal Airport Hazard Zoning (P-15262)
Continuing Qualification & Maintenance of Packaging (P-16371/89; A-2617)
Custodial Transportation of Pupils Where Walking Constitutes a Serious Safety Hazard (P-10709; AR-17027) (P-10722; A-17016)
Driving & Parking (CC-3281) (P-7424; A-15498) (PR-7429; AR-15496)
Driving of Motor Vehicles (P-7438; A-15503)
Establishing & Posting Speed Limits on Streets & Highways (PR-17731/89; AR-3692)
General Information, Regs., & Definitions (P-16375/89; A-2621)
Hazardous Materials Civil Money Penalty Policy (A-3234)
Hazardous Materials Table & Hazardous Materials Communications (P-16382/89; A-2628)
Hours of Services of Drivers (P-7442; A-15507)
Ill. Manual on Uniform Traffic Control Devices (PR-17767/89; AR-3694)
Inspection, Repair & Maintenance (P-7447; C-9262; A-15512)
Lewis University Airport Hazard Zoning (P-15283)
Motor Carrier Safety Regs.: General (P-7452; A-15519)
Nonscheduled Bus Inspections (P-17535)
Parts & Accessories Necessary for Safe Operation (P-7468; A-15537)
Procedures (P-16387/89; A-2633) (P-3028; A-8189)
Procedures & Enforcement (P-7472; A-15542)
Qualification of Drivers (P-7487; A-15560)
Shippers General Requirements for Shipments & Packagings (P-16393/89; A-2651)
Shipping Container Specifications (P-16400/89; A-2640)

ILLINOIS REGISTER

VOL. 14, ISSUE #51 1990 CUMULATIVE INDEX

DECEMBER 21, 1990

PUBLIC HEARINGS (CONT'D)

CARNIVAL-AMUSEMENT SAFETY BOARD 56 Ill. Adm. Code 6000 Carnival & Amusement Ride Inspection Law	3282
CONSERVATION, DEPARTMENT OF 17 Ill. Adm. Code 510 General Hunting & Trapping on Department-Owned or -Managed Sites 17 Ill. Adm. Code 510 Muskrat, Mink, Raccoon, Opossum, Striped Skunk, Weasel, Red Fox, Gray Fox, Coyote, Beaver & Woodchuck (Groundhog) Trapping 17 Ill. Adm. Code 670 White-Tailed Deer Hunting by Use of Bow & Arrow 17 Ill. Adm. Code 670 White-Tailed Deer Hunting by Use of Bow & Arrow	6924 6925 6926 12104
EDUCATION, STATE BOARD OF 23 Ill. Adm. Code 226 Special Education	12937
FIRE MARSHAL, OFFICE OF THE STATE 41 Ill. Adm. Code 250 Fire Equipment Distributor & Employee Standards	7272
LABOR, DEPARTMENT OF 56 Ill. Adm. Code 100 Prevailing Wage Hearing Procedures	5623
MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES, DEPARTMENT OF 59 Ill. Adm. Code 117 Family Assistance & Home-Based Support Services Programs for Persons with Mental Disabilities 59 Ill. Adm. Code 119 Minimum Standards for Certification of Developmental Training Programs	15173 3699
NUCLEAR SAFETY, DEPARTMENT OF 32 Ill. Adm. Code 331 Fees for Radioactive Material Licenses	18337
PUBLIC HEALTH, DEPARTMENT OF 77 Ill. Adm. Code 205 Ambulatory Surgical Treatment Center Licensing Requirements 77 Ill. Adm. Code 855 Asbestos Abatement for Public & Private Schools in Ill. 77 Ill. Adm. Code 535 Emergency Medical Services Code 77 Ill. Adm. Code 535 Emergency Medical Services Code 77 Ill. Adm. Code 750 Food Service Sanitation Code 77 Ill. Adm. Code 550 Head & Spinal Cord Injury Code 77 Ill. Adm. Code 540 Ill. Trauma Center Code 77 Ill. Adm. Code 396 Life Care Facilities Contract Code 77 Ill. Adm. Code 905 Private Sewage Disposal Code 77 Ill. Adm. Code 635 Program Content & Guidelines for Title X Family Planning Services 77 Ill. Adm. Code 830 Structural Pest Control Code 77 Ill. Adm. Code 672 WTC Vendor Management Code	5908 2168 2170 5624 12687 13367 13872 2172 16693 8229 2685 11411
REVENUE, DEPARTMENT OF 86 Ill. Adm. Code 495 Telecommunications Excise Tax	1535

PUBLIC INFORMATION

BANKS AND TRUST COMPANIES, COMMISSIONER OF Notice of Acceptance of an Application by Banc One Corporation, Columbus, Ohio to Acquire Marine Bank Chicago, Chicago, Illinois Notice of Acceptance of an Application by First Banks, Inc., St. Louis, Missouri, to Acquire Havana Bancshares, Inc., Springfield, Ill. Notice of Acceptance of an Application by First Banks, Inc., St. Louis, Missouri, to Acquire West Frankfort Community Bancshares, Inc., West Frankfort, Ill.	18339 12105 1536
--	------------------------

CI - 17

ILLINOIS REGISTER

VOL. 14, ISSUE #51 1990 CUMULATIVE INDEX

DECEMBER 21, 1990

PUBLIC INFORMATION (CONT'D)

BANKS AND TRUST COMPANIES, COMMISSIONER OF (CONT'D) Notice of Acceptance of an Application by First Financial Corporation, Terre Haute, Indiana, to Acquire Ridge Farm State Bank, Ridge Farm, Ill. Notice of Acceptance of an Application by INB Financial Corporation, Indianapolis, Indiana, to Acquire Peoples Mid-Ill. Corporation, Bloomington, Ill. Notice of Acceptance of an Application by Manufacturers National Corporation, Detroit, Michigan, to Acquire State Bank of Lake Zurich, Lake Zurich, Ill. Notice of Acceptance of an Application by Norwest Corporation, Minneapolis, Minnesota to Retain First Illini Bancorp., Inc., Galesburg, Illinois Notice of Acceptance of an Application by Old National Bancorp., Evansville, Indiana, to Acquire SBT Bancorp., Inc., Mt. Carmel, Illinois	13369 10949 5910 18340 14608
HOUSING DEVELOPMENT AUTHORITY, ILLINOIS Initial Plan of the Advisory Commission	10594
LABOR, DEPARTMENT OF List of Contractors Prohibited from an Award of a Contract or a Subcontract for Public Works Projects List of Contractors Prohibited from an Award of a Contract or a Subcontract for Public Works Projects	16100 18627
LOTTERY, DEPARTMENT OF THE Game-Specific Materials (Calendar year 1989)	2174
POLLUTION CONTROL BOARD Notice Pursuant to Ill. Rev. Stat. 1988, Supp. Ch. 111 1/2, par. 1007.2(b) Notice Pursuant to Ill. Rev. Stat. 1988, Supp. Ch. 111 1/2, Par. 1007.2(b) RCRA Rules Under Par. 1022.4(a) Notice Pursuant to Ill. Rev. Stat. 1988, Supp. Ch. 111 1/2, Par. 1007.2(b) SDWA Rules Under Par. 1017.5 Notice Pursuant to Ill. Rev. Stat. 1988, Supp. Ch. 111 1/2, Par. 1007.2(b) UST Rules Under Par. 1022.4(d) Notice Pursuant to Ill. Rev. Stat. 1988, Supp. Ch. 111 1/2, Par. 1007.2(b) SDWA Rules Under Par. 1017.5	4765 3283 3285 3287 10950
REHABILITATION SERVICES, DEPARTMENT OF Auxiliary Aids; 89 Ill. Adm. Code 540	7664
REVENUE, DEPARTMENT OF Index of Letter Rulings (Third Quarter of 1989) (Income Tax) Index of Letter Rulings (Third Quarter of 1989) (ROT) Index of Letter Rulings (Fourth Quarter of 1989) (Income Tax) Index of Letter Rulings (First Quarter of 1990) (Income Tax) Index of Letter Rulings (First Quarter of 1990) (ROT) Index of Letter Ruling (First Quarter of 1990) (ROT) Index of Letter Rulings (Second Quarter of 1990) (Income Tax)	1052 2175 2687 8231 10168 12322 13874 14609
SAVINGS AND LOAN ASSOCIATIONS, COMMISSIONER OF Summary of Order of Emergency Suspension of the License to Act as a Residential Mortgage Licensee of Preferred Financial Services, Inc., Carol Stone, President Summary of Order of Fine & no Suspension or Revocation of License to Act as a Residential Mortgage Licensee of Lorac Mortgage Corporation, Carol Sutton, President Summary of Order of Revocation of License to Act as a Residential Mortgage Licensee of Advantage Mortgage Corporation, Robert Kibecka, President	3701 2969 2970

CI - 18

PUBLIC INFORMATION (CONT'D)

SAVINGS AND LOAN ASSOCIATIONS, COMMISSIONER OF (CONT'D)

- Summary of Order of Revocation of License to Act as a Residential Mortgage Licensee of First Universal Mortgage Company, Marie Lee, President 2971
- Summary of Order of Revocation of License to Act as a Residential Mortgage Licensee of Midwest Mortgage Financial Group Ltd., Charles Taylor 2972
- Withdrawal of Order of Summary Suspension of & Reinstatement of the License of Preferred Financial Services, Inc., Carol Stone, President, To Act as a Residential Mortgage Licensee 2973

REGULATORY AGENDA

EMPLOYMENT SECURITY, DEPARTMENT OF

- 56 Ill. Adm. Code 2712 General Application 10952

REHABILITATION SERVICES, DEPARTMENT OF

- 89 Ill. Adm. Code 716 Case Management Services to Persons with AIDS 5255
- 89 Ill. Adm. Code 562 Client Financial Participation 5256
- 89 Ill. Adm. Code 840 Consultative Examination Process, The 5634
- 89 Ill. Adm. Code 587 Medical, Psychological, & Related Services 5257
- 89 Ill. Adm. Code 685 Non-Financial Eligibility Criteria 5258
- 89 Ill. Adm. Code 895 Total Life Planning Program 5259
- 89 Ill. Adm. Code 650 Vending Stand Program for the Blind 5260

JOINT COMMITTEE ON ADMINISTRATIVE RULES

Agenda

- January 10, 1990 412
- February 8, 1990 2191
- March 7, 1990 3289
- April 3, 1990 4972
- June 5, 1990 8741
- July 26, 1990 12106
- August 21, 1990 13370
- September 13, 1990 14636
- October 11, 1990 16695
- November 13, 1990 18341
- December 13, 1990 19402

Second Notices Received

- 422, 1077, 1537, 1634, 2198, 2411, 2708, 2974, 3295, 3702, 4272, 4767, 4981, 5261, 5636, 5911, 6438, 6927, 7274, 8254, 8749, 9263, 9625, 10181, 10597, 10953, 11413, 12120, 12337, 12689, 12941, 13378, 13900, 14222, 14646, 15175, 15635, 16101, 16704, 17128, 17392, 17730, 18169, 18351, 18628, 18866, 19081, 19409, 20086,

EXECUTIVE ORDERS AND PROCLAMATIONS

EXECUTIVE ORDERS

- 90-1 Executive Order For The Establishment Of An Interagency Council On Census Coordination 1636
- 90-2 Executive Order For The Reduction Of Earthquake Hazards 6441
- 90-3 Personnel Directive 10955
- 90-4 Iraq - Illinois National Guard & Reserves 15176

PROCLAMATIONS

- 89-562 Girls And Women In Sports Day 424
- 89-563 Soup Month 424
- 89-564 Vocational Education Week 425
- 89-565 Nick Perrino Day 425
- 89-566 Chronic Fatigue Syndrome Awareness Day 426
- 90-001 Jaycee Week 1538
- 90-002 William Franklin Fennoy Day 1538
- 90-003 Financial Aid Awareness Month 1539
- 90-004 Printing Week 1540
- 90-005 Antioch Rescue Squad Day 1639
- 90-006 Antioch Rescue Squad Day (Revised) 2412
- 90-007 Recognizes Frank R. Zimmerman 1640
- 90-008 United States Navy Armed Guard Week 1641
- 90-009 Catholic Schools Appreciation Day 1642
- 90-010 Patrick G. Ryan Day 1643
- 90-011 Red Cloud Special 25th Anniversary Day 1644
- 90-012 Engineers Week 2200
- 90-013 Kidney Month 2200
- 90-014 Land And Water Conservation Fund/25th Anniversary 2201
- 90-015 South Side YMCA Day 2201
- 90-016 Earth Day 2201
- 90-017 Foreign Week 2202
- 90-018 Astronaut Remembrance Day 2202
- 90-019 Land Surveyors' Month 2203
- 90-020 Marion Housing Authority Referendum/Federal Social Security Act/Illinois Pension Code 2203
- 90-021 Ukrainian Independence Day 2204
- 90-022 Afro-American History Month 2413
- 90-022 African-American History Month (Revised) 2710
- 90-023 Biomedical Equipment Technology Week 2414
- 90-024 Freedom Day 2415
- 90-025 IRS-Sponsored Volunteer Week 2416
- 90-026 Sales And Marketing Month 2417
- 90-027 Travel Agency Appreciation Week 2418
- 90-028 Consumers Week 2711
- 90-029 American Ballet Theatre Week 2712
- 90-030 Black Nurses' Day 2713
- 90-031 Illinois School Psychologists Association Week 2714
- 90-032 Post Anesthesia Nurse Awareness Week 2715
- 90-033 Illinois Community College System/25th Anniversary 2716
- 90-034 Minority Education Day 2717
- 90-035 Motorcycle Awareness Month 2718
- 90-036 UIC Month 2719
- 90-037 Women's History Month 2720
- 90-038 Marian Catholic High School Band Day 2975
- 90-039 Super Smile Day 2975
- 90-040 Cardiac Rehabilitation Week 2976
- 90-041 Employee Health and Fitness Day 2976
- 90-042 FFA Week 2977
- 90-043 Future Business Leaders of America-Phi Beta Lambda Week 2977
- 90-044 League of Women Voters Week 3296
- 90-044 League Of Women Voters Week (Revised) 3296
- 90-045 Recognizes Lacey C. Brooks 2978
- 90-046 Salute To Hospitalized Veterans Week 2979
- 90-047 Declares Champaign County To Be A Disaster Area 3296
- 90-048 Irving Dilliard Day 3297

PROCLAMATIONS (CONT'D)

90-049	Lithuanian Independence Day	3297
90-049	Lithuanian Independence Day (Revised)	4275
90-050	RE/MAX Of Northern Illinois Day	3298
90-051	Seed Month	3298
90-052	Volvo Tennis/Chicago Week	3299
90-053	American Music Month	3300
90-054	Legion Of Valor Day	3300
90-055	Lusier's Black Heritage Day	3300
90-056	Student Council Week	3301
90-057	William J. Weisz Day	3705
90-058	Advanced Learning Institute Day	3705
90-059	American Diabetes Association's 50th Anniversary	3706
90-060	Community Associations Day	3706
90-061	Estonian Day	3707
90-062	Jake Turano Day	3707
90-063	Love And Help Children Month	3707
90-064	Potato Lovers Month	3708
90-065	Congratulates Robert F. Hyland	3708
90-066	Nursing Home Week	3709
90-067	Nutrition Month	3709
90-068	Tornado Preparedness Week	4275
90-069	Searle Day	4276
90-070	Youth Art Month	4276
90-071	American History Month	4277
90-072	Bust MS Month	4277
90-073	Child Find Month	4278
90-074	Newspaper In Education Week	4278
90-075	Surgical Technologist Week	4278
90-076	Arts Education Week	4278
90-077	Licensed Practical Nurse Week	4279
90-078	Lutheran Schools Week	4279
90-079	Douglas, Edgar, Ford, Iroquois, Livingston, McLean, Moultrie, Platt & Vermillion Counties Disaster Areas	4768
90-080	Apprenticeship Week	4768
90-081	Casimir Pulaski Day	4769
90-082	Chronic Fatigue Syndrome Awareness Week	4769
90-083	Employ The Older Worker Week	4770
90-084	Free Paper Week	4770
90-085	Proud Lady Days	4771
90-086	U.S. Savings Bond Campaign Month	4771
90-087	Women Veterans Recognition Day	4771
90-088	Building Safety Week	4771
90-089	Groundwater Protection Month	4772
90-090	Headache Week	4773
90-091	Rural Electric & Telephone Youth Day	4773
90-092	St. Peter Lutheran Church & School Against Drugs Week	4774
90-093	Be Kind To Animals Week	4774
90-094	Lioness Caramel Corn Day	4775
90-095	Music Week	4775
90-096	Poison Prevention Week	4776
90-097	Student-Athlete Day	4776
90-098	Vietnam Veterans Day	4777
90-099	Youth Temperance Education Week	4777
90-100	Matthew Headrick Day	4778
90-101	Judith Erwin Day	4778
90-102	Middle Level Education Week	4778

PROCLAMATIONS (CONT'D)

90-103	Mathematics Awareness Week	4982
90-104	Minuteman Press International Day	4982
90-105	Professional Home Remodeling Month	4983
90-106	Bielarusian Independence Day/Dr. Francisak Quincentenary Year	4983
90-107	Jim Munz Day	4984
90-108	Lake County Community Action Project Day	5263
90-109	Agriculture Week	5263
90-110	Energy Education Day	5264
90-111	Illinois-Eastern Iowa District Key Club 40th Anniversary Week	5264
90-112	Parks & Recreation Month	5265
90-113	AMBUCS Month	5265
90-114	Clarence Darrow Community Center Day	5266
90-115	Legislators' Fitness Day	5267
90-116	Rural Health Care Week	5267
90-117	Medical Laboratory Week	5637
90-118	Mother Of The Year Day	5637
90-119	Kids Fitness Week/Kids Workout Day	5638
90-120	Municipal Clerks Week	5638
90-121	Organ & Tissue Donor Awareness Week	5639
90-122	Patent Receipts Day	5639
90-123	Tuberosus Sclerosis Month	5640
90-124	Variety Club Children's Carnival Day	5640
90-125	Athletic Trainers Week	5640
90-126	Congratulates Dr. Joseph Ondrus	5641
90-127	Days Of Remembrance	5641
90-128	Lake & Watershed Management Month	5642
90-129	Medical Assistants Week	5642
90-130	Pre-White House Conference Days	5643
90-131	Public Service Recognition Week	5643
90-132	Weight Loss Month	5644
90-133	John H. Struwe Day	5644
90-134	Naturalized American Citizen Month	5645
90-135	Call Before You Dig Month	5645
90-136	Earthquake Awareness Week	5646
90-137	Breastfeeding Promotion Month	5913
90-138	Carol Kimmel Day	5913
90-139	Head Start Year	5914
90-140	Ill. Industry Appreciation Day	5914
90-141	POW-MIA Day	5915
90-142	Fraternal Order of Eagles Week	5915
90-143	High Blood Pressure Month	5916
90-144	William Warfield Day	5916
90-145	Greek Independence Day	5917
90-146	Patent & Copyright Bicentennial Week	5917
90-147	Pharmacy Day	5918
90-148	World Health Day	5918
90-149	Comments Jack W. Gaston	5919
90-150	Springfield Day	5919
90-151	Holiday Meals-On-Wheels Day	6444
90-152	Lions Candy Day	6444
90-153	American GI Forum Days	6445
90-154	American Police Hall Of Fame Day	6445
90-155	Better Hearing & Speech Month	6446
90-156	Blood Donor Awareness Month	6447
90-157	Boys & Girls Club Week	6447
90-158	Bozo Ball Day	6447

PROCLAMATIONS (CONT'D)

90-159	Business Opportunity Days	6448
90-160	Community Mental Health Services Week	6448
90-161	Drinking Water Week	6449
90-162	ECC Music Workshop Days	6449
90-163	Environmental Awareness Week	6449
90-164	Family Week	6450
90-165	Flag Celebration Days	6450
90-166	Flourspar Week	6451
90-167	Health Care Team Day	6451
90-168	Ill. Clean & Beautiful & Tree City USA Month	6452
90-169	John Dively, Sr. Day	6452
90-170	Jones 50th Anniversary Week	6453
90-171	Piano Molding Company Day	6453
90-172	Steamboat Day	6454
90-173	Trail Appreciation Month	6454
90-174	Victim Rights Week	6455
90-175	Volunteer Week	6455
90-176	Commends Little Miss Sigma Pageant/Congratulates Jennifer Douglas	6928
90-177	Henry & Socorro Garza Day	6928
90-178	Independent Order of Foresters Child Abuse Prevention Week	6929
90-179	Professional Secretaries Week/Professional Secretaries Day	6929
90-180	Queen Isabella Day	6929
90-181	Seventh-Day Adventist Schools Week	6930
90-182	Child Abuse Prevention Month	7275
90-183	Cinco De Mayo Day	7275
90-184	Cyotechnology Day	7275
90-185	Day Of Remembrance Of The Armenian Genocide	7276
90-186	Physical Fitness & Sports Month/Physical Education & Sports Week	7276
90-187	Piant Illinois Week	7277
90-188	Teacher Appreciation Week	7278
90-189	Dairy Queen Day	7278
90-190	Illinois Rivers Appreciation Month	7278
90-191	"Just Say No" Week	7279
90-192	Nurses Week	7279
90-193	Operation Lifesaver Awareness Day	7280
90-194	Take Pride In America Month	7280
90-195	Tourism Week	7281
90-196	Asian American Heritage Month	7281
90-197	Congratulates Edna S. Walden	7282
90-198	Day Of Prayer	7283
90-199	Homes Of The Aging Week	7283
90-200	Richard J. Walsh Day	7284
90-201	Transportation Week	7284
90-202	All Presidents Day	7285
90-203	Congratulates William P. Hopkins	7285
90-204	Day Of Memorial Of The Warsaw Ghetto Uprising	7286
90-205	Little League Day	7286
90-206	Older Americans Month	7287
90-207	Students Against Driving Drunk Months	7287
90-208	W. Clement & Jessie V. Stone Day	7288
90-209	Youth Service Day	7288
90-210	Congratulates Eli's Cheesecake	7289
90-211	Coup De Hoop Day	7665
90-212	Foster Parent Month	7665
90-213	Maritime Day	7665
90-214	Metric Week	7666

PROCLAMATIONS (CONT'D)

90-215	Morgan Park Credit Union Day	7666
90-216	Multiple Sclerosis Association Of America Month	7667
90-217	Nurse Recruitment Day	7667
90-217	Nurse Reimbursement Day (Revised)	8257
90-217	Nurse Reimbursement Day (Revised)	8257
90-218	Rehabilitation Facilities Week	7668
90-219	Stamp Collecting Week	7668
90-220	Truman Day	7669
90-221	Congratulates Bishop and Mrs. Mayo	7669
90-222	National Guard 183rd Tactical Fighter Group Day	7670
90-222	National Guard 183rd Tactical Fighter Group Day (Revised)	11415
90-223	Police Memorial Day/National Police Week/National Police Memorial Day	7671
90-225	Israel Bond Day	7671
90-226	Salutes Martin R. Binder & Memories of China	7671
90-227	Small Business Week	7672
90-228	American Home Week	7672
90-229	Motorcycle Awareness Day	7673
90-230	Congratulates Catherine "Kaye" Howell	7673
90-231	Arson Awareness Week	8257
90-232	Exceptional Children's Week	8258
90-233	National Association Of Insurance Women's Week	8258
90-234	Festival Chorus Day	8259
90-235	Buckle-Up America Week	8259
90-236	Centenarians Day	8260
90-237	Chicago College Of Osteopathic Medicine Day	8260
90-238	Start Talking Week	8261
90-239	The Future Of Public Health Week	8261
90-240	Week Of The High Risk Child	8261
90-241	Dr. Jonas Salk Day	8262
90-242	Management Week	8262
90-243	RP Awareness Day	8263
90-244	Commends John Hughes	8263
90-245	Gateway Day	8264
90-246	Mattoon Area Senior Center Day	8265
90-247	Metropolitan Pier & Exposition Authority Employee Longevity Day	8265
90-248	Mother's Day	8266
90-249	Retired Teachers Week	8266
90-250	Year Of The Airborne	8267
90-251	Manufactured Housing Days	8267
90-252	Railroad Women's Day	8268
90-253	Correctional Officer Week	8268
90-254	Volunteer Talent Pool Day	8268
90-255	Better Presentations Month	8751
90-256	Caucus & Center On The Black Aged, Incorporated Day	8752
90-257	Hospital Day	8752
90-258	Housekeeping Week	8753
90-259	United Nations Day	8753
90-260	Beef Month	8754
90-261	High Technology Week	8754
90-262	Illinois Bell Operator Day	8755
90-263	Peace Day	8755
90-264	Cornelia de Lange Awareness Day	8755
90-265	Human Rights Day	8756
90-266	Children's Day	8756
90-267	Dia De La Sonora Matancera	8757
90-268	Sporting Goods Week	8758

ILLINOIS REGISTER
1990 CUMULATIVE INDEX

VOL. 14, ISSUE #51

DECEMBER 21, 1990

PROCLAMATIONS (CONT'D)

90-269	Student Services Corporation Vocational Education Day	8758
90-270	Disaster Areas - Several Counties	9266
90-271	Charlotte Laria Day	9266
90-272	Illinois State Medical Society Recognition Week	9267
90-273	Mental Health Month	9267
90-274	Neurofibromatosis Awareness Month	9268
90-275	Ortho-Olympics Day	9268
90-276	Pest Control Month	9269
90-277	Pompon Appreciation Day	9269
90-278	Talent-Linkage-Chicago Day	9270
90-279	Spiegel Day	9270
90-280	Women in Management Week	9271
90-281	Congratulates St. Martin De Porres House Of Hope	9627
90-282	LaGrange Nurses Day	9627
90-283	Safe Boating Week	9627
90-284	Argonne Advanced Photon Day	9628
90-285	La Semana De Las Fiestas Patronales De Puerto Rico	9628
90-286	Safety Week	9629
90-287	Disaster Areas - Several Counties	9630
90-288	Illinois Marine Corps League Days	10184
90-289	Seeds Of Interdenominational Family Day	10184
90-290	Certified Nurse Assistant Day	10185
90-291	Lech Walesa Day	10185
90-292	Ohio River Sweep Day	10185
90-293	Ohio River Sweep Day (Revised)	10599
90-294	The Woodlawn Organization Day	10186
90-295	Kid Safe Saturday	10186
90-296	Pharmaceutical Manufacturers Day	10187
90-297	State-Supported Home For Veterans Week	10187
90-298	Special Olympics Adopt-A-Cop Month	10599
90-299	Child Support Enforcement Awareness Week	10600
90-300	Father's Day	10600
90-301	Federal Employee of the Year Day	10601
90-302	Respect Life Week	10601
90-303	Village of Summit Day	10601
90-304	HRMAC Professional Day	10602
90-305	Disaster Areas - Several Counties	10956
90-306	Customer Service Week	10956
90-307	Customer Service Week (Revised)	17130
90-308	Dairy Month	10957
90-309	David R. Gilbert Day	10957
90-310	Foster Grandparent Recognition Day	10958
90-311	Navy League Of The United States Month	10958
90-312	Mississippi River Revival	10959
90-313	Nation's Black Newspaper Publishers Days	10959
90-314	Paraprofessional & Clerical Support Staff In Personnel Offices Of State Agencies Week	10960
90-315	Reverend Clay Evans Day	10960
90-316	WIC Days	10961
90-317	Flags At Half-Mast Day	10961
90-318	Sigma Gamma Rho Sorority Days	10962
90-319	Soviet & American Pen Pals Day	10962
90-320	The Year Of Mundelin College	10963
90-321	Columbus/Official Quincentennial Town	11415
90-322	Congratulates Older Women's League	11415
90-323	East Central Ill. Business Appreciation Week	11416
90-324	German-American Day	11417

ILLINOIS REGISTER
1990 CUMULATIVE INDEX

VOL. 14, ISSUE #51

DECEMBER 21, 1990

PROCLAMATIONS (CONT'D)

90-323	Arbitration Day	11417
90-324	Bible Week	11417
90-325	Clean Indoor Air Week	11418
90-326	Congratulates Steppenwolf Theatre Company	11418
90-327	Andhra Youth Day	11419
90-328	Bells On Independence Day	11419
90-329	Hosiery Week	11420
90-330	Victory Week	11420
90-331	Disaster Areas - Several Counties	11421
90-332	Beep Baseball Week	12122
90-333	Captive Nations Week	12122
90-334	Congratulates Marietta Ghile	12123
90-335	Home Care Week	12123
90-336	The Michael Jordan Foundation Day	12124
90-337	Disaster Areas - Several Counties	12338
90-338	Negro League Baseball Players Day	12338
90-339	Push America Day	12339
90-340	Chicago African American Exposition Days	12339
90-341	Stephen T. Hynes Day	12340
90-342	Stephen T. Hynes Day (Revised)	12692
90-343	Emergency Nurses Days	12340
90-344	National Basketball Players Association/Little City Foundation Day	12341
90-345	Oto Whitehill Day	12341
90-346	True Value Fitness-Fun Day	12342
90-347	U.S. Space Observation Days/Space Exploration Day	12343
90-348	Vocational Student Organization Week	12343
90-349	Vocational Student Organization Week (Revised)	13382
90-350	Vocational Student Organization Week (Second Revised)	15637
90-351	Apostle Larry C. Simmons Day	12344
90-352	Firefighters Appreciation Week	12344
90-353	American Business Women's Day	12692
90-354	Broken Arrow Day	12693
90-355	Help Retarded Citizens Days	12693
90-356	Leukemia Awareness Week	12694
90-357	Toasters Month	12695
90-358	Adult Day Care Week	12695
90-359	Patriarch Dimitrios Day	12696
90-360	Uruguay Day	12938
90-361	Cats on Holiday Day	12938
90-362	Peruvian Day	12938
90-363	POW/MIA Recognition Day	12939
90-364	Kids For Conservation Day	12939
90-365	Janet Jackson Day	13382
90-366	Disaster Areas - Several Counties	13383
90-367	Basolo 70 Celebration Day	13383
90-368	Miss/Ms. Wheelchair America Week	13384
90-369	Recognizes 75th Anniversary Of The U.S. Naval Reserve	13384
90-370	American Jazz Dance Week	13385
90-371	International Visitors Month	13385
90-372	Morgan Horse Week	13386
90-373	Osteopathic Medicine Week	13386
90-374	Chamber Of Commerce Week	13387
90-375	Dystonia Awareness Day	13388
90-376	Emergency Medical Services Week	13388

PROCLAMATIONS (CONT'D)

90-374	H.M.S. Rose Day	13388
90-375	Paralyzed Veterans Recognition Day	13388
90-376	Veterans Day At The Fair	13389
90-377	Women's Business Ownership Day	13389
90-378	Automotive Parts & Accessories Association Week	13902
90-378	Automotive Parts & Accessories Association Week (Revised)	15178
90-379	Dental Hygiene Week	13902
90-380	Disability Independence Day	13903
90-381	Korean Independence Day	14223
90-382	Women's Equality Day	14223
90-383	Yellowstone Concert Day	14224
90-384	American Energy Awareness Month	14224
90-385	American Indian Day	14225
90-386	Chemistry Day	14226
90-387	Minority Enterprise Development Week	14226
90-388	Notice To Palwaukee Municipal Airport Employees/Social Security Referendum	14227
90-389	Operating Room Nurse Day	14228
90-390	M. C. Hammer Day	14649
90-391	Joseph & Estelle Migala Days	14649
90-392	Renames The Wauegan Developmental Center As The Ann M. Kiley Developmental Center	14650
90-393	JTPA Alumni Week	14650
90-394	Richard Gerdes Day	14650
90-395	Southern Gospel Music Month	14651
90-396	Carlton Fisk Day	14651
90-397	Day Care Home Provider Week	14652
90-398	Literacy Weekend	14652
90-399	Women In Construction Week	14653
90-400	MADD/VW Drive For Life Day	14653
90-401	Names Project Week	14654
90-402	RSVP Volunteer Recognition Day	14654
90-403	School's Open Safety Days	14655
90-404	Disaster Area - Will County	15177
90-405	Disaster Areas - Several Counties	15177
90-406	Fall is for Planting Month	15178
90-407	Head Injury Awareness Month	15179
90-408	Radiologic Technology Week	15179
90-409	Iron Overload Disease Awareness Week	15637
90-410	Henry George Day	15638
90-411	Union Label Week	15638
90-412	Water Quality Awareness Week	15638
90-413	Child Care Worker Week	15639
90-414	Spinal Health Care Month	15639
90-415	Constitution Week	15640
90-416	Illinois Community Colleges Student Activities Week	15640
90-417	Holy Name of Mary Church Congratulated	15641
90-418	Teen Challenge Day	15641
90-419	Hispanic Heritage Week	15642
90-420	Ira S. Loeb Day	15642
90-421	Korean Harvest Day	15643
90-422	Albert Omega Sears Day	16103
90-423	Columbus Day	16103
90-424	Dr. Bernard J. Turnock Extended Gratitude	16103
90-425	Farm Safety Week	16104
90-426	Illinois D.A.R.E. Week	16104

PROCLAMATIONS (CONT'D)

90-427	Mr./Ms. America Championship Days	16105
90-428	Talk About Prescriptions Month	16105
90-429	Year Of The Orchestra	16106
90-430	Bushman Day	16106
90-431	Gold Star Mother's Day	16107
90-432	Hunter Education Week	16107
90-433	Hunting And Fishing Days	16108
90-434	Safety Town Week	16108
90-435	Aviation Education Week	16109
90-436	Child Health Day	16109
90-436	Child Health Day (Revised)	16109
90-437	Edward And Pauline Coyne Day	16110
90-438	Youth Service Project Month	16110
90-439	Chicago Latino Film Festival Day	16111
90-440	Chiropractic Health Care Month	16111
90-441	Inroads, Inc. Day	16112
90-442	Marj Abrams Day	16112
90-443	Coal Awareness Week	16113
90-444	Food Service Employees Week	16113
90-445	Learning Disabilities Month	16113
90-446	Leif Ericsson Day	16114
90-447	Quality Month	16114
90-448	Safe Schools Week	16115
90-449	State Of Israel Bonds Week	16115
90-450	Hispanic State Employment Day	16115
90-451	Alzheimer's Association Congratulated	16706
90-452	Disability Employment Awareness Month	16707
90-453	Futures and Options Week	16707
90-454	Certified Professional Secretaries Month	16708
90-455	First Alert 20th Anniversary Recognized/Fire Free Decade	17130
90-456	Galesburg Corps of the Salvation Army Congratulated	17131
90-457	Irish Georgian Society Day	17131
90-458	Kids Say No Day	17132
90-459	Mensa Week	17132
90-460	World Summit for Children Days	17133
90-461	Emergency Nurses Day	17133
90-462	Fire Prevention Week	17133
90-463	Health Care Materials Management Week	17134
90-464	Mental Illness Awareness Week	17134
90-465	Municipal Clerks of Illinois Congratulated	17135
90-466	Crime Prevention Month	17135
90-467	Physical Therapy Week	17136
90-468	Mothers of Twins Week	17394
90-469	RP Stop Pediatric Blindness Day	17394
90-470	Detectives Division of the Volunteers of America Saluted	17394
90-471	Family Health Month	17395
90-472	Have a Heart for Animals Day	17395
90-473	World Population Awareness Week	17396
90-474	Marklund Children's Home Day	17396
90-475	Collegiate Alcohol Awareness Week	17397
90-476	Country Music Association Week	17398
90-477	Ill. Paralegal Association/Paralegal & Legal Assistance Day	17398
90-478	Miss America Day	17398
90-479	Black South African Observation Mission Week	17398

ILLINOIS REGISTER

1990 CUMULATIVE INDEX

DECEMBER 21, 1990

VOL. 14, ISSUE #51

PROCLAMATIONS (CONT'D)

90-479 Black South African Observation Mission Week (Revised) 18353
 90-480 Civil War Round Table Weekend 17733
 90-481 CPSAA First Annual Hall of Fame Induction Day 17734
 90-482 Credit Union Monthly/Credit Union Week/Credit Union Day 17734
 90-483 Forest Products Week 17734
 90-484 Later Impressions Day 17735
 90-485 No Dope Express Foundation Day 17736
 90-486 Eagles Golden Anniversary Day 18172
 90-487 Illinois Minority Women's Caucus Day 18172
 90-488 Gifted Education Month 18173
 90-489 Red Ribbon Week 18173
 90-490 World Food Day 18173
 90-491 Father Jerry Popieluszko Day 18174
 90-492 Tabitha Month 18175
 90-493 Ora Higgins Youth Foundation Day 18175
 90-494 Cosmetology Month 18353
 90-495 National Opticians Month 18353
 90-496 Community Education Day 18354
 90-497 Illinois Coal Development Park Day 18355
 90-498 National Orthopedic Nurses Day 18355
 90-499 Operation Able Day 18356
 90-500 Slovenian Day 18356
 90-501 Adoption Awareness Week 18357
 90-502 Geography Awareness Week 18358
 90-503 Sector-Hernandez Day 18629
 90-504 Accelerated Schools Day 18629
 90-505 Gerard W. Kaye Day 18629
 90-506 Dr. Ian Taylor Congratulated 18629
 90-507 Illinois Association for Counseling & Development Day 18630
 90-508 Marine Corps Birthday Celebration Week 18630
 90-509 Phyllis Neiman Appreciation Day 18631
 90-510 Refugee Week 18631
 90-511 Veterans Day 18632
 90-512 CPCU Designees Congratulated 18632
 90-513 Career Counseling Awareness Day 18667
 90-514 Epilepsy Month 18667
 90-515 Honor Israel Day 18867
 90-516 Harry Mark Petrakis Day 18868
 90-517 Myron F. Weil Honored 18868
 90-518 Dia De La Independencia De Duba 19082
 90-519 Fecha Patria De Todos Los Colombianos 19082
 90-520 Buy Recycled Day 19082
 90-521 Prayer Vigil Week 19083
 90-522 Marion Catholic High School Congratulated/Official Representative of Illinois 19084
 90-523 Otto Pomper Day 19084
 90-524 Winter Storm Preparedness Week 19084
 90-525 Annual High Technology Week 19085
 90-526 Community Banking Week 19086
 90-527 St. Augustine College Anniversary Week 19410
 90-528 "Curly" Berry Day 19410
 90-529 Drunk and Drugged Driving Awareness Week 19411
 90-530 Tex Griffin Day 19411
 90-531 Thanksgiving Day 19412
 90-532 Beard Month 19413

CI - 29

ILLINOIS REGISTER

1990 CUMULATIVE INDEX

DECEMBER 21, 1990

VOL. 14, ISSUE #51

PROCLAMATIONS (CONT'D)

90-533 German-American Soccer Day 19413
 90-534 Marie Wilkinson Child Development Center Congratulated 19413
 90-535 National Bible Week/50 Anniversary 19414
 90-536 Election Results - State Officers 20088
 90-537 Election Results - Congress - General Assembly 20089
 90-538 Election Results - Judicial Retention 20098
 90-539 Election Results - Judicial Adversary 20102
 90-540 Election Results - Multi-County Regional Superintendents of Schools 20108
 90-541 Election Results - Proposed Constitutional Amendment 20111
 90-542 Alzheimer's Disease Month 20112
 90-543 Walter W. Whitman, Jr. Day 20112
 90-544 City of Seneca Congratulated/Mayor Charles McAllester Commended 20112
 90-545 Feed The Hungry Month 20113
 90-546 WBBM's Wreath Of Hope Days 20113
 90-547 Joe Brooks Congratulated 20114
 90-548 Kenneth R. Krueger Day 20114
 90-549 MADD's Project Red Ribbon Days 20560
 90-550 Pearl Harbor Remembrance Day 20560
 90-551 Vend Week 20561
 90-552 Human Rights Week 20561
 90-553 Louise Leveque Day 20562
 90-554 Midwest Latino Aids And Substance Abuse Awareness Week 20562
 90-555 Zionist Organization Of Chicago's 53rd Annual Chanukah Festival 20563
 90-556 Year Of American Craft 20563

CI - 30

TYPE OF RULEMAKING	ACTION CODES
am = amendment to existing Section	A = Adopted rule
cc = codification changes	C = Correction
n = new Section	CC = Codification Changes
r = repeal of existing Section	E = Emergency rule
rc = reclassified	F = Failure to Remedy Objections
# = renumbered	M = Modification
	O = JCAR Objection
	P = Proposed rule
	PF = Prohibited Filing
	PP = Preliminary rule
	R = Refusal to Modify; or Withdraw
	RC = JCAR Recommendation
	S = Suspended rule
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SAI-1

TITLE 8 (CONT'D)

125.90	ann	(P-16625/89; A-3424)	439.10	n	(P-5751; A-13847)
125.90	ann	(PP-4953)	439.20	n	(P-5751; A-13847)
125.90	ann	(PP-4953)	439.30	n	(P-5751; A-13847)
125.200	ann	(PP-4953) (PP-13355)	439.40	n	(P-5751; A-13847)
125.260	ann	(PP-4953) (PP-16064)	439.50	n	(P-5751; A-13847)
125.270	ann	(PP-4953) (PP-16064)	439.60	n	(P-5751; A-13847)
125.280	ann	(PP-16064)	439.70	n	(P-5751; A-13847)
125.300	ann	(P-16625/89; A-3424)	439.80	n	(P-5751; A-13847)
125.305	ann	(P-16625/89; A-3424)	439.90	n	(P-5751; A-13847)
125.380	ann	(PP-4953)	439.100	n	(P-5751; A-13847)
125.390	ann	(PP-4953) (PP-11401)	439.110	n	(P-5751; A-13847)
125.400	ann	(PP-16064)	439.120	n	(P-5751; A-13847)
125.400	ann	(PP-10965)	439.130	n	(P-5751; A-13847)
270.261	ann	(P-19087)	440.10	n	(P-8975)
290.110	ann	(P-19087)	440.20	n	(P-8975)
850.50	ann	(P-19837/89; A-5072)	440.30	n	(P-8975)
			440.40	n	(P-8975)
			440.50	n	(P-8975)
405.120	ann	(P-1224; A-11310)	440.60	n	(P-8975)
405.170	r	(P-8957)	440.70	n	(P-8975)
405.180	ann	(P-8542; A-17646)	440.80	n	(P-8975)
405.190	ann	(P-8086; A-17646)	440.90	n	(P-8975)
405.250	ann	(P-12389)	440.100	n	(P-8975)
407.20	r	(P-8964; A-17659)	440.110	n	(P-8975)
408.20	ann	(P-8961; A-17651)	440.120	n	(P-8975)
409.65	ann	(P-1601; A-11317)	440.130	n	(P-8975)
409.75	r	(P-8557; A-17670)	440.140	n	(P-8975)
409.85	ann	(P-1849; A-12265)	440.150	am	(P-8975)
409.90	n	(P-10705; A-20063)	502.820	am	(P-8952; A-17641)
415.10	ann	(P-1597; A-11314)	509.40	am	(P-10171/89; A-8186)
419.10	n	(P-7406; A-14978)	509.150	am	(P-10679; A-20045)
419.20	n	(P-7406; A-14978)	509.190	am	(P-10679; A-20045)
419.30	n	(P-7406; A-14978)	509.240	am	(P-10679; A-20045)
419.40	n	(P-7406; A-14978)	509.260	am	(P-10679; A-20045)
419.50	n	(P-7406; A-14978)	509.265	am	(P-10679; A-20045)
419.60	n	(P-7406; A-14978)	510.200	am	(P-10679; A-20045)
419.70	n	(P-7406; A-14978)	720.100	am	(P-8079; A-17636)
419.80	n	(P-7406; A-14978)	1305.120	am	(P-19703)
419.90	n	(P-7406; A-14978)	1305.250	am	(P-10687; A-20052)
419.100	n	(P-7406; A-14978)	1305.310	am	(P-8967; A-17661)
421.10	n	(P-7411; A-14982)	1312.265	am	(P-10687; A-20052)
421.20	n	(P-7411; A-14982)	1317.70	am	(P-14750)
421.30	n	(P-7411; A-14982)	1332.120	am	(P-8083; A-17639)
421.40	n	(P-7411; A-14982)	1335.120	am	(P-8090; A-17665) (P-19694)
421.50	n	(P-7411; A-14982)	1335.130	am	(P-8553; A-17665)
421.60	n	(P-7411; A-14982)	1336.10	n	(P-16838)
421.60	n	(P-7411; A-14982)	1336.20	n	(P-16838)
421.70	n	(P-7411; A-14982)	1336.30	n	(P-16838)
421.80	n	(P-7411; A-14982)	1336.40	n	(P-16838)
421.90	n	(P-7411; A-14982)	1336.50	n	(P-16838)
421.100	n	(P-19699)	1336.60	n	(P-16838)
421.50	am	(P-12393)	1336.70	n	(P-16838)
433.35	am	(P-10700; A-20059)	1336.80	n	(P-16838)
433.295	n	(P-10700; A-20059)	1336.90	n	(P-16838)
433.298	n	(P-8546; A-17653)	1408.84am	am	(P-16843)
438.10	n	(P-8546; A-17653)	1413.48	am	(P-12385)
438.20	n	(P-8546; A-17653)	1413.60	am	(P-10696; A-20056)
438.30	n	(P-8546; A-17653)	1415.160	am	(P-10691; A-20545)
438.35	n	(P-8546; A-17653)	1424.140	am	(P-10691; A-20545)
438.40	n	(P-8546; A-17653)	1424.150	am	(P-10691; A-20545)
438.50	n	(P-8546; A-17653)	1424.175	am	(P-10691; A-20545)
438.60	n	(P-8546; A-17653)	1424.230	am	(P-8971; A-20545)
438.70	n	(P-8546; A-17653)	1424.240	am	(P-10691; A-20545)
438.80	n	(P-8546; A-17653)	1424.355	am	(P-19690)
438.90	n	(P-8546; A-17653)	1428.130	am	(P-8948; A-17633)
439.100	n	(P-8546; A-17653)	1428.160	r	(P-10675; A-20042)
438.110	n	(P-8546; A-17653)		r	

[illegible]

[illegible][illegible]

TITLE 17 (CONT'D)		TITLE 20 (CONT'D)	
1536.25	n	3040.80	n
1536.30	am	3040.Ap.A	n
1536.40	am	3040.Ap.B	n
1536.50	am	3040.Ap.C	n
1536.60	am	3040.Ap.D	n
1536.70	am	3040.Ap.E	n
1536.80	am	3040.Ap.F	n
1536.90	am	3040.Ap.G	n
1537.00	am	3040.Ap.H	n
1537.10	am	3040.Ap.I	n
1537.20	am	3040.Ap.J	n
1537.30	am	3040.Ap.K	n
1537.40	am	3040.Ap.L	n
1537.50	am	3040.Ap.M	n
1537.60	am	3040.Ap.N	n
1537.70	am	3040.Ap.O	n
1537.80	am	3040.Ap.P	n
1537.90	am	3040.Ap.Q	n
1538.00	am	3040.Ap.R	n
1538.10	am	3040.Ap.S	n
1538.20	am	3040.Ap.T	n
1538.30	am	3040.Ap.U	n
1538.40	am	3040.Ap.V	n
1538.50	am	3040.Ap.W	n
1538.60	am	3040.Ap.X	n
1538.70	am	3040.Ap.Y	n
1538.80	am	3040.Ap.Z	n
1538.90	am	3040.Ap.AA	n
1539.00	am	3040.Ap.BB	n
1539.10	am	3040.Ap.CC	n
1539.20	am	3040.Ap.DD	n
1539.30	am	3040.Ap.EE	n
1539.40	am	3040.Ap.FF	n
1539.50	am	3040.Ap.GG	n
1539.60	am	3040.Ap.HH	n
1539.70	am	3040.Ap.II	n
1539.80	am	3040.Ap.JJ	n
1539.90	am	3040.Ap.KK	n
1540.00	am	3040.Ap.LL	n
1540.10	am	3040.Ap.MM	n
1540.20	am	3040.Ap.NN	n
1540.30	am	3040.Ap.OO	n
1540.40	am	3040.Ap.PP	n
1540.50	am	3040.Ap.QQ	n
1540.60	am	3040.Ap.RR	n
1540.70	am	3040.Ap.SS	n
1540.80	am	3040.Ap.TT	n
1540.90	am	3040.Ap.UU	n
1541.00	am	3040.Ap.VV	n
1541.10	am	3040.Ap.WW	n
1541.20	am	3040.Ap.XX	n
1541.30	am	3040.Ap.YY	n
1541.40	am	3040.Ap.ZZ	n
1541.50	am	3040.Ap.AA	n
1541.60	am	3040.Ap.BB	n
1541.70	am	3040.Ap.CC	n
1541.80	am	3040.Ap.DD	n
1541.90	am	3040.Ap.EE	n
1542.00	am	3040.Ap.FF	n
1542.10	am	3040.Ap.GG	n
1542.20	am	3040.Ap.HH	n
1542.30	am	3040.Ap.II	n
1542.40	am	3040.Ap.JJ	n
1542.50	am	3040.Ap.KK	n
1542.60	am	3040.Ap.LL	n
1542.70	am	3040.Ap.MM	n
1542.80	am	3040.Ap.NN	n
1542.90	am	3040.Ap.OO	n
1543.00	am	3040.Ap.PP	n
1543.10	am	3040.Ap.QQ	n
1543.20	am	3040.Ap.RR	n
1543.30	am	3040.Ap.SS	n
1543.40	am	3040.Ap.TT	n
1543.50	am	3040.Ap.UU	n
1543.60	am	3040.Ap.VV	n
1543.70	am	3040.Ap.WW	n
1543.80	am	3040.Ap.XX	n
1543.90	am	3040.Ap.YY	n
1544.00	am	3040.Ap.ZZ	n
1544.10	am	3040.Ap.AA	n
1544.20	am	3040.Ap.BB	n
1544.30	am	3040.Ap.CC	n
1544.40	am	3040.Ap.DD	n
1544.50	am	3040.Ap.EE	n
1544.60	am	3040.Ap.FF	n
1544.70	am	3040.Ap.GG	n
1544.80	am	3040.Ap.HH	n
1544.90	am	3040.Ap.II	n
1545.00	am	3040.Ap.JJ	n
1545.10	am	3040.Ap.KK	n
1545.20	am	3040.Ap.LL	n
1545.30	am	3040.Ap.MM	n
1545.40	am	3040.Ap.NN	n
1545.50	am	3040.Ap.OO	n
1545.60	am	3040.Ap.PP	n
1545.70	am	3040.Ap.QQ	n
1545.80	am	3040.Ap.RR	n
1545.90	am	3040.Ap.SS	n
1546.00	am	3040.Ap.TT	n
1546.10	am	3040.Ap.UU	n
1546.20	am	3040.Ap.VV	n
1546.30	am	3040.Ap.WW	n
1546.40	am	3040.Ap.XX	n
1546.50	am	3040.Ap.YY	n
1546.60	am	3040.Ap.ZZ	n
1546.70	am	3040.Ap.AA	n
1546.80	am	3040.Ap.BB	n
1546.90	am	3040.Ap.CC	n
1547.00	am	3040.Ap.DD	n
1547.10	am	3040.Ap.EE	n
1547.20	am	3040.Ap.FF	n
1547.30	am	3040.Ap.GG	n
1547.40	am	3040.Ap.HH	n
1547.50	am	3040.Ap.II	n
1547.60	am	3040.Ap.JJ	n
1547.70	am	3040.Ap.KK	n
1547.80	am	3040.Ap.LL	n
1547.90	am	3040.Ap.MM	n
1548.00	am	3040.Ap.NN	n
1548.10	am	3040.Ap.OO	n
1548.20	am	3040.Ap.PP	n
1548.30	am	3040.Ap.QQ	n
1548.40	am	3040.Ap.RR	n
1548.50	am	3040.Ap.SS	n
1548.60	am	3040.Ap.TT	n
1548.70	am	3040.Ap.UU	n
1548.80	am	3040.Ap.VV	n
1548.90	am	3040.Ap.WW	n
1549.00	am	3040.Ap.XX	n
1549.10	am	3040.Ap.YY	n
1549.20	am	3040.Ap.ZZ	n
1549.30	am	3040.Ap.AA	n
1549.40	am	3040.Ap.BB	n
1549.50	am	3040.Ap.CC	n
1549.60	am	3040.Ap.DD	n
1549.70	am	3040.Ap.EE	n
1549.80	am	3040.Ap.FF	n
1549.90	am	3040.Ap.GG	n
1550.00	am	3040.Ap.HH	n
1550.10	am	3040.Ap.II	n
1550.20	am	3040.Ap.JJ	n
1550.30	am	3040.Ap.KK	n
1550.40	am	3040.Ap.LL	n
1550.50	am	3040.Ap.MM	n
1550.60	am	3040.Ap.NN	n
1550.70	am	3040.Ap.OO	n
1550.80	am	3040.Ap.PP	n
1550.90	am	3040.Ap.QQ	n
1551.00	am	3040.Ap.RR	n
1551.10	am	3040.Ap.SS	n
1551.20	am	3040.Ap.TT	n
1551.30	am	3040.Ap.UU	n
1551.40	am	3040.Ap.VV	n
1551.50	am	3040.Ap.WW	n
1551.60	am	3040.Ap.XX	n
1551.70	am	3040.Ap.YY	n
1551.80	am	3040.Ap.ZZ	n
1551.90	am	3040.Ap.AA	n
1552.00	am	3040.Ap.BB	n
1552.10	am	3040.Ap.CC	n
1552.20	am	3040.Ap.DD	n
1552.30	am	3040.Ap.EE	n
1552.40	am	3040.Ap.FF	n
1552.50	am	3040.Ap.GG	n
1552.60	am	3040.Ap.HH	n
1552.70	am	3040.Ap.II	n
1552.80	am	3040.Ap.JJ	n
1552.90	am	3040.Ap.KK	n
1553.00	am	3040.Ap.LL	n
1553.10	am	3040.Ap.MM	n
1553.20	am	3040.Ap.NN	n
1553.30	am	3040.Ap.OO	n
1553.40	am	3040.Ap.PP	n
1553.50	am	3040.Ap.QQ	n
1553.60	am	3040.Ap.RR	n
1553.70	am	3040.Ap.SS	n
1553.80	am	3040.Ap.TT	n
1553.90	am	3040.Ap.UU	n
1554.00	am	3040.Ap.VV	n
1554.10	am	3040.Ap.WW	n
1554.20	am	3040.Ap.XX	n
1554.30	am	3040.Ap.YY	n
1554.40	am	3040.Ap.ZZ	n
1554.50	am	3040.Ap.AA	n
1554.60	am	3040.Ap.BB	n
1554.70	am	3040.Ap.CC	n
1554.80	am	3040.Ap.DD	n
1554.90	am	3040.Ap.EE	n
1555.00	am	3040.Ap.FF	n
1555.10	am	3040.Ap.GG	n
1555.20	am	3040.Ap.HH	n
1555.30	am	3040.Ap.II	n
1555.40	am	3040.Ap.JJ	n
1555.50	am	3040.Ap.KK	n
1555.60	am	3040.Ap.LL	n
1555.70	am	3040.Ap.MM	n
1555.80	am	3040.Ap.NN	n
1555.90	am	3040.Ap.OO	n
1556.00	am	3040.Ap.PP	n
1556.10	am	3040.Ap.QQ	n
1556.20	am	3040.Ap.RR	n
1556.30	am	3040.Ap.SS	n
1556.40	am	3040.Ap.TT	n
1556.50	am	3040.Ap.UU	n
1556.60	am	3040.Ap.VV	n
1556.70	am	3040.Ap.WW	n
1556.80	am	3040.Ap.XX	n
1556.90	am	3040.Ap.YY	n
1557.00	am	3040.Ap.ZZ	n
1557.10	am	3040.Ap.AA	n
1557.20	am	3040.Ap.BB	n
1557.30	am	3040.Ap.CC	n
1557.40	am	3040.Ap.DD	n
1557.50	am	3040.Ap.EE	n
1557.60	am	3040.Ap.FF	n
1557.70	am	3040.Ap.GG	n
1557.80	am	3040.Ap.HH	n
1557.90	am	3040.Ap.II	n
1558.00	am	3040.Ap.JJ	n
1558.10	am	3040.Ap.KK	n
1558.20	am	3040.Ap.LL	n
1558.30	am	3040.Ap.MM	n
1558.40	am	3040.Ap.NN	n
1558.50	am	3040.Ap.OO	n
1558.60	am	3040.Ap.PP	n
1558.70	am	3040.Ap.QQ	n
1558.80	am	3040.Ap.RR	n
1558.90	am	3040.Ap.SS	n
1559.00	am	3040.Ap.TT	n
1559.10	am	3040.Ap.UU	n
1559.20	am	3040.Ap.VV	n
1559.30	am	3040.Ap.WW	n
1559.40	am	3040.Ap.XX	n
1559.50	am	3040.Ap.YY	n
1559.60	am	3040.Ap.ZZ	n
1559.70	am	3040.Ap.AA	n
1559.80	am	3040.Ap.BB	n
1559.90	am	3040.Ap.CC	n
1560.00	am	3040.Ap.DD	n
1560.10	am	3040.Ap.EE	n
1560.20	am	3040.Ap.FF	n
1560.30	am	3040.Ap.GG	n
1560.40	am	3040.Ap.HH	n
1560.50	am	3040.Ap.II	n
1560.60	am	3040.Ap.JJ	n
1560.70	am	3040.Ap.KK	n
1560.80	am	3040.Ap.LL	n
1560.90	am	3040.Ap.MM	n
1561.00	am	3040.Ap.NN	n
1561.10	am	3040.Ap.OO	n
1561.20	am	3040.Ap.PP	n
1561.30	am	3040.Ap.QQ	n
1561.40	am	3040.Ap.RR	n
1561.50	am	3040.Ap.SS	n
1561.60	am	3040.Ap.TT	n
1561.70	am	3040.Ap.UU	n
1561.80	am	3040.Ap.VV	n
1561.90	am	3040.Ap.WW	n
1562.00	am	3040.Ap.XX	n
1562.10	am	3040.Ap.YY	n
1562.20	am	3040.Ap.ZZ	n
1562.30	am	3040.Ap.AA	n
1562.40	am	3040.Ap.BB	n
1562.50	am	3040.Ap.CC	n
1562.60	am	3040.Ap.DD	n
1562.70	am	3040.Ap.EE	n
1562.80	am	3040.Ap.FF	n
1562.90	am	3040.Ap.GG	n
1563.00	am	3040.Ap.HH	n
1563.10	am	3040.Ap.II	n
1563.20	am	3040.Ap.JJ	n
1563.30	am	3040.Ap.KK	n
1563.40	am	3040.Ap.LL	n
1563.50	am	3040.Ap.MM	n
1563.60	am	3040.Ap.NN	n
1563.70	am	3040.Ap.OO	n
1563.80	am	3040.Ap.PP	n
1563.90	am	3040.Ap.QQ	n
1564.00	am	3040.Ap.RR	n
1564.10	am	3040.Ap.SS	n
1564.20	am	3040.Ap.TT	n
1564.30	am	3040.Ap.UU	n
1564.40	am	3040.Ap.VV	n
1564.50	am	3040.Ap.WW	n
1564.60	am	3040.Ap.XX	n
1564.70	am	3040.Ap.YY	n
1564.80	am	3040.Ap.ZZ	n
1564.90	am	3040.Ap.AA	n
1565.00	am	3040.Ap.BB	n
1565.10	am	3040.Ap.CC	n
1565.20	am	3040.Ap.DD	n
1565.30	am	3040.Ap.EE	n
1565.40	am	3040.Ap.FF	n
1565.50	am	3040.Ap.GG	n
1565.60	am	3040.Ap.HH	n
1565.70	am	3040.Ap.II	n
1565.80	am	3040.Ap.JJ	n
1565.90	am	3040.Ap.KK	n
1566.00	am		

TITLE 23 (CONT'D)		TITLE 23 (CONT'D)		TITLE 23 (CONT'D)	
226.552	am	(E-11364; O-15625; R-18864)	n	(P-9133/89; O-4741; RC-4747; R-7662; A-7518)	1010.40
226.555	am	(P-11068)	r	(P-9082/89; A-7593)	1020.10
226.560	am	(E-11364; O-15625; R-18864)	n	(P-9133/89; R-4747; A-7518)	1020.30
226.562	am	(P-11068)	n	(P-9082/89; A-7593)	1020.40
226.562	am	(E-11364; O-15625; R-18864)	n	(P-9133/89; RC-4747; A-7518)	1020.50
226.605	am	(P-11068)	n	(P-9082/89; R-4747; A-7518)	1020.60
226.612	r	(E-11364; O-15625; R-18864)	n	(P-9133/89; A-7593)	1020.80
226.615	am	(P-11068)	n	(P-9082/89; R-4747; A-7518)	1025.20
226.620	r	(E-11364; O-15625; R-18864)	n	(P-9133/89; RC-4747; A-7518)	1025.50
226.680	am	(P-11068)	r	(P-9082/89; A-7593)	1036.10
226.684	am	(E-11364; O-15625; R-18864)	n	(P-9133/89; RC-4747; A-7518)	1036.20
226.720	am	(P-11068)	n	(P-9082/89; R-4747; A-7518)	1036.30
226.730	am	(E-11364; O-15625; R-18864)	n	(P-9133/89; RC-4747; A-7518)	1036.40
226.730	am	(P-11068)	n	(P-9082/89; A-7593)	1036.50
250.70	am	(E-11364; O-15625; R-18864)	n	(P-9133/89; RC-4747; A-7518)	1036.60
253.30	am	(P-1447)	n	(P-9082/89; R-4747; A-7518)	1036.70
	am	(P-1645; A-12452)	n	(P-9133/89; RC-4747; A-7518)	1036.80
	am		n	(P-9082/89; A-7593)	1037.10
	am		n	(P-9082/89; R-4747; A-7518)	1037.20
	am		n	(P-9082/89; A-7593)	1037.30
	am		n	(P-9082/89; R-4747; A-7518)	1037.40
	am		n	(P-9082/89; A-7593)	1037.50
	am		n	(P-9082/89; R-4747; A-7518)	1037.60
	am		n	(P-9082/89; A-7593)	1037.70
	am		n	(P-9082/89; R-4747; A-7518)	1037.80
	am		n	(P-9082/89; A-7593)	1037.90
	am		n	(P-9082/89; R-4747; A-7518)	1038.00
	am		n	(P-9082/89; A-7593)	1038.10
	am		n	(P-9082/89; R-4747; A-7518)	1038.20
	am		n	(P-9082/89; A-7593)	1038.30
	am		n	(P-9082/89; R-4747; A-7518)	1038.40
	am		n	(P-9082/89; A-7593)	1038.50
	am		n	(P-9082/89; R-4747; A-7518)	1038.60
	am		n	(P-9082/89; A-7593)	1038.70
	am		n	(P-9082/89; R-4747; A-7518)	1038.80
	am		n	(P-9082/89; A-7593)	1038.90
	am		n	(P-9082/89; R-4747; A-7518)	1039.00
	am		n	(P-9082/89; A-7593)	1039.10
	am		n	(P-9082/89; R-4747; A-7518)	1039.20
	am		n	(P-9082/89; A-7593)	1039.30
	am		n	(P-9082/89; R-4747; A-7518)	1039.40
	am		n	(P-9082/89; A-7593)	1039.50
	am		n	(P-9082/89; R-4747; A-7518)	1039.60
	am		n	(P-9082/89; A-7593)	1039.70
	am		n	(P-9082/89; R-4747; A-7518)	1039.80
	am		n	(P-9082/89; A-7593)	1039.90
	am		n	(P-9082/89; R-4747; A-7518)	1040.00
	am		n	(P-9082/89; A-7593)	1040.10
	am		n	(P-9082/89; R-4747; A-7518)	1040.20
	am		n	(P-9082/89; A-7593)	1040.30
	am		n	(P-9082/89; R-4747; A-7518)	1040.40
	am		n	(P-9082/89; A-7593)	1040.50
	am		n	(P-9082/89; R-4747; A-7518)	1040.60
	am		n	(P-9082/89; A-7593)	1040.70
	am		n	(P-9082/89; R-4747; A-7518)	1040.80
	am		n	(P-9082/89; A-7593)	1040.90
	am		n	(P-9082/89; R-4747; A-7518)	1041.00
	am		n	(P-9082/89; A-7593)	1041.10
	am		n	(P-9082/89; R-4747; A-7518)	1041.20
	am		n	(P-9082/89; A-7593)	1041.30
	am		n	(P-9082/89; R-4747; A-7518)	1041.40
	am		n	(P-9082/89; A-7593)	1041.50
	am		n	(P-9082/89; R-4747; A-7518)	1041.60
	am		n	(P-9082/89; A-7593)	1041.70
	am		n	(P-9082/89; R-4747; A-7518)	1041.80
	am		n	(P-9082/89; A-7593)	1041.90
	am		n	(P-9082/89; R-4747; A-7518)	1042.00
	am		n	(P-9082/89; A-7593)	1042.10
	am		n	(P-9082/89; R-4747; A-7518)	1042.20
	am		n	(P-9082/89; A-7593)	1042.30
	am		n	(P-9082/89; R-4747; A-7518)	1042.40
	am		n	(P-9082/89; A-7593)	1042.50
	am		n	(P-9082/89; R-4747; A-7518)	1042.60
	am		n	(P-9082/89; A-7593)	1042.70
	am		n	(P-9082/89; R-4747; A-7518)	1042.80
	am		n	(P-9082/89; A-7593)	1042.90
	am		n	(P-9082/89; R-4747; A-7518)	1043.00
	am		n	(P-9082/89; A-7593)	1043.10
	am		n	(P-9082/89; R-4747; A-7518)	1043.20
	am		n	(P-9082/89; A-7593)	1043.30
	am		n	(P-9082/89; R-4747; A-7518)	1043.40
	am		n	(P-9082/89; A-7593)	1043.50
	am		n	(P-9082/89; R-4747; A-7518)	1043.60
	am		n	(P-9082/89; A-7593)	1043.70
	am		n	(P-9082/89; R-4747; A-7518)	1043.80
	am		n	(P-9082/89; A-7593)	1043.90
	am		n	(P-9082/89; R-4747; A-7518)	1044.00
	am		n	(P-9082/89; A-7593)	1044.10
	am		n	(P-9082/89; R-4747; A-7518)	1044.20
	am		n	(P-9082/89; A-7593)	1044.30
	am		n	(P-9082/89; R-4747; A-7518)	1044.40
	am		n	(P-9082/89; A-7593)	1044.50
	am		n	(P-9082/89; R-4747; A-7518)	1044.60
	am		n	(P-9082/89; A-7593)	1044.70
	am		n	(P-9082/89; R-4747; A-7518)	1044.80
	am		n	(P-9082/89; A-7593)	1044.90
	am		n	(P-9082/89; R-4747; A-7518)	1045.00
	am		n	(P-9082/89; A-7593)	1045.10
	am		n	(P-9082/89; R-4747; A-7518)	1045.20
	am		n	(P-9082/89; A-7593)	1045.30
	am		n	(P-9082/89; R-4747; A-7518)	1045.40
	am		n	(P-9082/89; A-7593)	1045.50
	am		n	(P-9082/89; R-4747; A-7518)	1045.60
	am		n	(P-9082/89; A-7593)	1045.70
	am		n	(P-9082/89; R-4747; A-7518)	1045.80
	am		n	(P-9082/89; A-7593)	1045.90
	am		n	(P-9082/89; R-4747; A-7518)	1046.00
	am		n	(P-9082/89; A-7593)	1046.10
	am		n	(P-9082/89; R-4747; A-7518)	1046.20
	am		n	(P-9082/89; A-7593)	1046.30
	am		n	(P-9082/89; R-4747; A-7518)	1046.40
	am		n	(P-9082/89; A-7593)	1046.50
	am		n	(P-9082/89; R-4747; A-7518)	1046.60
	am		n	(P-9082/89; A-7593)	1046.70
	am		n	(P-9082/89; R-4747; A-7518)	1046.80
	am		n	(P-9082/89; A-7593)	1046.90
	am		n	(P-9082/89; R-4747; A-7518)	1047.00
	am		n	(P-9082/89; A-7593)	1047.10
	am		n	(P-9082/89; R-4747; A-7518)	1047.20
	am		n	(P-9082/89; A-7593)	1047.30
	am		n	(P-9082/89; R-4747; A-7518)	1047.40
	am		n	(P-9082/89; A-7593)	1047.50
	am		n	(P-9082/89; R-4747; A-7518)	1047.60
	am		n	(P-9082/89; A-7593)	1047.70
	am		n	(P-9082/89; R-4747; A-7518)	1047.80
	am		n	(P-9082/89; A-7593)	1047.90
	am		n	(P-9082/89; R-4747; A-7518)	1048.00
	am		n	(P-9082/89; A-7593)	1048.10
	am		n	(P-9082/89; R-4747; A-7518)	1048.20
	am		n	(P-9082/89; A-7593)	1048.30
	am		n	(P-9082/89; R-4747; A-7518)	1048.40
	am		n	(P-9082/89; A-7593)	1048.50
	am		n	(P-9082/89; R-4747; A-7518)	1048.60
	am		n	(P-9082/89; A-7593)	1048.70
	am		n	(P-9082/89; R-4747; A-7518)	1048.80
	am		n	(P-9082/89; A-7593)	1048.90
	am		n	(P-9082/89; R-4747; A-7518)	1049.00
	am		n	(P-9082/89; A-7593)	1049.10
	am		n	(P-9082/89; R-4747; A-7518)	1049.20
	am		n	(P-9082/89; A-7593)	1049.30
	am		n	(P-9082/89; R-4747; A-7518)	1049.40
	am		n	(P-9082/89; A-7593)	1049.50
	am		n	(P-9082/89; R-4747; A-7518)	1049.60
	am		n	(P-9082/89; A-7593)	1049.70
	am		n	(P-9082/89; R-4747; A-7518)	1049.80
	am		n	(P-9082/89; A-7593)	1049.90
	am		n	(P-9082/89; R-4747; A-7518)	1050.00
	am		n	(P-9082/89; A-7593)	1050.10
	am		n	(P-9082/89; R-4747; A-7518)	1050.20
	am		n	(P-9082/89; A-7593)	1050.30
	am		n	(P-9082/89; R-4747; A-7518)	1050.40
	am		n	(P-9082/89; A-7593)	1050.50
	am		n	(P-9082/89; R-4747; A-7518)	1050.60
	am		n	(P-9082/89; A-7593)	1050.70
	am		n	(P-9082/89; R-4747; A-7518)	1050.80
	am		n	(P-9082/89; A-7593)	1050.90
	am		n	(P-9082/89; R-4747; A-7518)	1051.00
	am		n	(P-9082/89; A-7593)	1051.10
	am		n	(P-9082/89; R-4747; A-7518)	1051.20
	am		n	(P-9082/89; A-7593)	1051.30
	am		n	(P-9082/89; R-4747; A-7518)	1051.40
	am		n	(P-9082/89; A-7593)	1051.50
	am		n	(P-9082/89; R-4747; A-7518)	1051.60
	am		n	(P-9082/89; A-7593)	1051.70
	am		n	(P-9082/89; R-4747; A-7518)	1051.80
	am		n	(P-9082/89; A-7593)	1051.90
	am		n	(P-9082/89; R-4747; A-7518)	1052.00
	am		n	(P-9082/89; A-7593)	1052.10
	am		n	(P-9082/89; R-4747; A-7518)	1052.20
	am		n	(P-9082/89; A-7593)	1052.30
	am		n	(P-9082/89; R-4747; A-7518)	1052.40
	am		n	(P-9082/89; A-7593)	1052.50
	am		n	(P-9082/89; R-4747; A-7518)	1052.60
	am		n	(P-9082/89; A-7593)	1052.70
	am		n	(P-9082/89; R-4747; A-7518)	1052.80
	am		n	(P-9082/89; A-7593)	1052.90
	am		n	(P-9082/89; R-4747; A-7518)	1053.00
	am		n	(P-9082/89; A-7593)	1053.10
	am		n	(P-9082/89; R-4747; A-7518)	1053.20
	am		n	(P-9082/89; A-7593)	1053.30
	am		n	(P-9082/89; R-4747; A-7518)	1053.40
	am		n	(P-9082/89; A-7593)	1053.50
	am		n	(P-9082/89; R-4747; A-7518)	1053.60
	am		n	(P-9082/89; A-7593)	1053.70
	am		n	(P-9082/89; R-4747; A-7518)	1053.80
	am		n	(P-9082/89; A-7593)	1053.90
	am		n	(P-9082/89; R-4747; A-7518)	1054.00
	am		n	(P-9082/89; A-7593)	1054.10
	am		n	(P-9082/89; R-4747; A-7518)	1054.20
	am		n	(P-9082/89; A-7593)	1054.30
	am		n	(P-9082/89; R-4747; A-7518)	1054.40
	am		n	(P-9082/89; A-7593)	1054.50
	am		n	(P-9082/89; R-4747; A-7518)	1054.60
	am		n	(P-9082/89; A-7593)	1054.70
	am		n	(P-9082/89; R-4747; A-7518)	1054.80
	am		n	(P-9082/89; A-7593)	1054.90
	am		n	(P-9082/89; R-4747; A-7518)	1055.00
	am		n	(P-9082/89; A-7593)	1055.10
	am		n	(P-9082/89; R-4747; A-7518)	1055.20
	am		n	(P-9082/89; A-7593)	1055.30
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200.10	am	(P-8424)	431.410	r	(P-9133/89; A-7593)	1501.502	am	(P-1869/89; A-10762)	100.20	am	(P-14539/89; A-10824)
260.40	am	(E-6411)	431.420	n	(P-9133/89; A-7593)	1501.303	am	(P-1869/89; A-10762)	100.20	am	(P-14539/89; A-10824)
275.30	am	(P-9133/89; A-7593)	431.430	n	(P-9133/89; A-7593)	1501.308	am	(P-1869/89; A-10762)	100.30	am	(P-14539/89; A-10824)
451.10	am	(P-9133/89; A-7593)	431.440	n	(P-9133/89; A-7593)	1501.406	am	(P-1869/89; A-10762)	100.40	am	(P-14539/89; A-10824)
451.20	n	(P-9133/89; A-7593)	431.450	n	(P-9133/89; A-7593)	1501.501	am	(P-1869/89; A-10762)	100.60	am	(P-14539/89; A-10824)
451.30	r	(P-9133/89; A-7593)	431.460	r	(P-9133/89; A-7593)	1501.503	am	(P-1869/89; A-10762)	100.70	am	(P-14539/89; A-10824)
451.40	n	(P-9133/89; A-7593)	431.470	r	(P-9133/89; A-7593)	1501.508	am	(P-1869/89; A-10762)	100.80	am	(P-14539/89; A-10824)
451.50	n	(P-9133/89; A-7593)	431.480	r	(P-9133/89; A-7593)	1501.509	am	(P-1869/89; A-10762)	100.100	am	(P-14539/89; A-10824)
451.60	n	(P-9133/89; A-7593)	431.490	r	(P-9133/89; A-7593)	1501.510	am	(P-1869/89; A-10762)	125.50	am	(P-14539/89; A-10824)
451.70	n	(P-9133/89; A-7593)	431.500	n	(P-9133/89; A-7593)	1501.515	am	(P-1869/89; A-10762)	125.90	am	(P-14539/89; A-10824)
451.80	n	(P-9133/89; A-7593)	431.510	n	(P-9133/89; A-7593)	1501.516	am	(P-1869/89; A-10762)	125.195	am	(P-14539/89; A-10824)
451.90	n	(P-9133/89; A-7593)	431.520	n	(P-9133/89; A-7593)	1501.517	am	(P-1869/89; A-10762)	125.199	am	(P-14539/89; A-10824)
451.100	n	(P-9133/89; A-7593)	431.530	n	(P-9133/89; A-7593)	1501.518	am	(P-1869/89; A-10762)	125.245	am	(P-14539/89; A-10824)
451.110	r	(P-9133/89; A-7593)	431.540	n	(P-9133/89; A-7593)	1501.519	am	(P-1869/89; A-10762)	125.252	r	(P-14539/89; A-10824)
451.120	n	(P-9133/89; A-7593)	431.550	n	(P-9133/89; A-7593)	1501.601	am	(P-1869/89; A-10762)	125.253	am	(P-14539/89; A-10824)
451.130	n	(P-9133/89; A-7593)	431.560	n	(P-9133/89; A-7593)	1501.602	am	(P-1869/89; A-10762)	125.254	n	(P-14539/89; A-10824)
451.140	n	(P-9133/89; A-7593)	431.570	n	(P-9133/89; A-7593)	1501.603	am	(P-1869/89; A-10762)	125.255	n	(P-14539/89; A-10824)
451.150	n	(P-9133/89; A-7593)	431.580	n	(P-9133/89; A-7593)	1501.604	am	(P-1869/89; A-10762)	125.260	r	(P-14539/89; A-10824)
451.155	n	(P-9133/89; A-7593)	431.590	n	(P-9133/89; A-7593)	1501.605	am	(P-1869/89; A-10762)	125.262	am	(P-14539/89; A-10824)
451.160	r	(P-9133/89; A-7593)	500.10	am	(P-9133/89; A-7593)	1501.608	am	(P-1869/89; A-10762)	125.270	am	(P-14539/89; A-10824)
451.165	r	(P-9133/89; A-7593)	500.20	am	(P-9133/89; A-7593)	1501.610	n	(P-1869/89; A-10762)	125.272	am	(P-14539/89; A-10824)
451.170	r	(P-9133/89; A-7593)	500.30	am	(P-9133/89; A-7593)	1501.611	am	(P-1869/89; A-10762)	125.275	r	(P-14539/89; A-10824)
451.175	am	(P-9133/89; A-7593)	500.40	am	(P-9133/89; A-7593)	1501.612	am	(P-1869/89; A-10762)	125.340	am	(P-14539/89; A-10824)
451.180	am	(P-9133/89; A-7593)	1000.10	am	(P-9133/89; A-7593)	1501.613	am	(P-1869/89; A-10762)	125.420	am	(P-14539/89; A-10824)
451.185	r	(P-9133/89; A-7593)	1000.20	am	(P-9133/89; A-7593)	1501.614	am	(P-1869/89; A-10762)	125.425	n	(P-14539/89; A-10824)
451.190	r	(P-9133/89; A-7593)	1000.30	am	(P-9133/89; A-7593)	1501.615	am	(P-1869/89; A-10762)	125.510	r	(P-14539/89; A-10824)
451.195	n	(P-9133/89; A-7593)	1010.25	n	(E-20390/89; O-3275; R-4271; A-7497)	1501.616	am	(P-1869/89; A-10762)	125.520	am	(P-14539/89; A-10824)
451.200	n	(P-9133/89; A-7593)	1010.30	am	(E-20390/89; O-3275; R-4271; A-7497)	1501.617	am	(P-1869/89; A-10762)	125.530	am	(P-14539/89; A-10824)
451.210	n	(P-9133/89; A-7593)	1010.40	am	(E-20390/89; O-3275; R-4271; A-7497)	1501.618	am	(P-1869/89; A-10762)	125.540	r	(P-14539/89; A-10824)
451.215	r	(P-9133/89; A-7593)	1010.50	am	(E-20390/89; O-3275; R-4271; A-7497)	1501.619	am	(P-1869/89; A-10762)	125.610	am	(P-14539/89; A-10824)
451.220	r	(P-9133/89; A-7593)	1010.60	am	(E-20390/89; O-3275; R-4271; A-7497)	1501.620	am	(P-1869/89; A-10762)	204.20	am	(P-20121)
451.230	r	(P-9133/89; A-7593)	1010.70	am	(E-20390/89; O-3275; R-4271; A-7497)	1501.621	am	(P-1869/89; A-10762)	204.50	am	(P-20121)

ILLINOIS REGISTER			DECEMBER 21, 1990		
SECTIONS AFFECTED INDEX			VOL. 14, ISSUE #51		
TITLE 26 (CONT'D)			TITLE 32 (CONT'D)		
204.60	(P-20121)	n	332.60	(P-5874/89; A-1333; O-2134; R-6437)	n
204.110	am		332.70	(P-5874/89; A-1333)	n
204.140	(P-20121)	n	332.80	(P-5874/89; A-1333)	n
207.110	(P-16709)	n	332.90	(P-5874/89; A-1333)	n
207.110	(P-16709)	n	332.100	(P-5874/89; A-1333; O-2134; R-6437)	n
210.10	(P-3814) (E-6907; O-10162)	n	332.110	(P-5874/89; A-1333; O-2134; R-6437)	n
210.10	(P-3814) (E-6907; O-10162)	n	332.120	(P-5874/89; A-1333)	n
210.10	(P-3814) (E-6907; O-10162)	n	332.130	(P-5874/89; A-1333; O-2134; R-6437)	n
310.10	(P-11450)	am	332.140	(P-5874/89; A-1333)	n
310.20	(P-11450)	am	332.150	(P-5874/89; A-1333)	n
310.30	(P-11450)	am	332.160	(P-5874/89; A-1333)	n
310.40	(P-11450)	am	332.170	(P-5874/89; A-1333)	n
310.50	(P-11450)	am	332.180	(P-5874/89; A-1333; O-2134; R-6437)	n
310.81	(P-11450)	n	332.190	(P-5874/89; A-1333)	n
310.82	(P-11450)	n	332.200	(P-5874/89; A-1333; O-2134; R-6437)	n
310.90	(P-11450)	am	332.210	(P-5874/89; A-1333; O-2134; R-6437)	n
310.130	(P-11450)	am	332.220	(P-5874/89; A-1333; O-2134; R-6437)	n
310.130	(P-11450)	am	332.230	(P-5874/89; A-1333; O-2134; R-6437)	n
320.10	(P-17626/89; A-13644)	am	332.240	(P-5874/89; A-1333; O-2134; R-6437)	n
320.20	(P-17626/89; A-13644)	am	332.250	(P-5874/89; A-1333; O-2134; R-6437)	n
320.30	(P-17626/89; A-13644)	am	332.260	(P-5874/89; A-1333)	n
320.40	(P-17626/89; A-13644)	am	332.270	(P-5874/89; A-1333)	n
330.10	(P-11471)	am	332.280	(P-5874/89; A-1333)	n
330.20	(P-11471)	am	332.290	(P-5874/89; A-1333; O-2134; R-6437)	n
330.220	(P-11471)	am	335.10	(P-11585)	n
330.240	(P-11471)	am	335.20	(P-11585)	n
330.250	(P-11471)	am	335.30	(P-11585)	n
330.260	(P-11471)	am	335.40	(P-11585)	n
330.270	(P-11471)	am	335.1010	(P-11585)	n
330.280	(P-11471)	am	335.1020	(P-11585)	n
330.310	(P-11471)	am	335.1030	(P-11585)	n
330.320	(P-11471)	am	335.1040	(P-11585)	n
330.340	(P-11471)	am	335.1050	(P-11585)	n
330.400	(P-11471)	am	335.1060	(P-11585)	n
330.900	(P-11471)	am	335.1070	(P-11585)	n
330.900	(P-11471)	am	335.1080	(P-11585)	n
330.900	(P-11471)	am	335.1090	(P-11585)	n
330.900	(P-11471)	am	335.2010	(P-11585)	n
330.900	(P-11471)	am	335.2020	(P-11585)	n
330.900	(P-11471)	am	335.2030	(P-11585)	n
330.900	(P-11471)	am	335.2040	(P-11585)	n
330.900	(P-11471)	am	335.2050	(P-11585)	n
330.900	(P-11471)	am	335.2060	(P-11585)	n
330.900	(P-11471)	am	335.2070	(P-11585)	n
330.900	(P-11471)	am	335.2080	(P-11585)	n
330.900	(P-11471)	am	335.2090	(P-11585)	n
330.900	(P-11471)	am	335.2100	(P-11585)	n
330.900	(P-11471)	am	335.2110	(P-11585)	n
330.900	(P-11471)	am	335.2120	(P-11585)	n
330.900	(P-11471)	am	335.2130	(P-11585)	n
330.900	(P-11471)	am	335.3010	(P-11585)	n
330.900	(P-11471)	am	335.4010	(P-11585)	n

ILLINOIS REGISTER			ILLINOIS REGISTER		
SECTIONS AFFECTED INDEX			SECTIONS AFFECTED INDEX		
VOL. 14, ISSUE #51	DECEMBER 21, 1990		VOL. 14, ISSUE #51	DECEMBER 21, 1990	
TITLE 35 (CONT'D)			TITLE 35 (CONT'D)		
102.220	(P-14727/89; A-9244)	r	214.101	(P-11098)	am
102.220	(P-14696/89; A-9210)	n	214.104	(P-11098)	am
102.220	(P-14696/89; A-9210)	n	215.102	(P-16445/89; A-9173) (P-2772)	am
102.221	(P-14696/89; A-9210)	n		(P-8877)	am
102.222	(P-14696/89; A-9210)	n	215.104	(P-15249/89; A-3555)	am
102.240	(P-14696/89; O-5902; M-9256; A-9210)	n	215.105	(P-16445/89; A-3555) (P-8877)	am
102.241	(P-14696/89; A-9210)	n		(P-8877)	am
102.242	(P-14696/89; A-9210)	n	215.108	(P-16445/89; A-9173)	n
102.260	(P-14696/89; A-9210)	n	215.122	(P-16445/89; A-9173)	am
102.261	(P-14696/89; A-9210)	n	215.124	(P-16445/89; A-9173)	am
102.262	(P-14696/89; A-9210)	n	215.127	(P-16445/89; A-9173)	n
102.280	(P-14696/89; A-9210)	n	215.128	(P-16445/89; A-9173)	n
102.281	(P-14696/89; A-9210)	n	215.206	(P-16445/89; A-9173)	am
102.282	(P-14696/89; A-9210)	n	215.208	(P-16445/89; A-9173)	am
102.283	(P-14696/89; A-9210)	n	215.214	(P-12384/89; A-7596)	am
102.284	(P-14696/89; A-9210)	n	215.241	(P-16445/89; A-9173)	am
102.285	(P-14696/89; A-9210)	n	215.404	(P-16445/89; A-9173)	r
102.300	(P-14696/89; A-9210)	n	215.409	(P-16445/89; A-9173)	n
102.301	(P-14696/89; A-9210)	n	215.421	(P-16445/89; A-9173)	n
102.320	(P-14696/89; A-9210)	n	215.421	(P-16445/89; A-9173)	am
102.340	(P-14696/89; A-9210)	n	215.440	(P-16445/89; A-9173)	am
102.341	(P-14696/89; A-9210)	n	215.464	(P-16445/89; A-9173)	am
102.342	(P-14696/89; A-9210)	n	215.467	(P-16445/89; A-9173)	n
102.343	(P-14696/89; A-9210)	n	215.480	(P-2772) (P-8877)	am
102.344	(P-14696/89; A-9210)	n	215.481	(P-2772) (P-8877)	am
102.345	(P-14696/89; A-9210)	n	215.482	(P-8877)	am
102.346	(P-14696/89; A-9210)	n	215.483	(P-8877)	am
102.347	(P-14696/89; A-9210)	n	215.484	(P-8877)	am
102.348	(P-14696/89; A-9210)	n	215.485	(P-8877)	am
102.360	(P-14696/89; A-9210)	n	215.486	(P-2772) (P-8877)	am
102.361	(P-14696/89; A-9210)	n	215.487	(P-2772) (P-8877)	am
102.362	(P-14696/89; A-9210)	n	215.488	(P-8877)	am
102.363	(P-14696/89; A-9210)	n	215.489	(P-2772) (E-6421)	am
102.364	(P-14696/89; A-9210)	n	215.489	(P-8877)	#
102.365	(P-14696/89; A-9244)	r	215.489	(P-8877)	n
105.102	(P-2784)	am	215.490	(P-8877)	#
106.415	(P-14634/89; A-9442)	am	215.490	(P-8877)	am
106.506	(P-14634/89; A-9442)	am	215.582	(P-16445/89; A-9173)	am
106.602	(P-14634/89; A-9442)	am	215.582	(P-16445/89; A-9173)	am
106.604	(P-14634/89; A-9442)	am	215.585	(P-15249/89; A-3555)	n
174.302	(P-16242/89; A-4891)	am	215.585	(P-16445/89; A-9173) (E-6421)	am
174.303	(P-16242/89; A-4891)	am		(P-12701)	am
174.304	(P-16242/89; A-4891)	am	215.586	(P-16445/89; A-9173)	n
174.305	(P-16242/89; A-4891)	am	215.603	(P-16445/89; A-9173)	am
174.306	(P-16242/89; A-4891)	am	215.614	(P-16445/89; A-9173)	n
174.308	(P-16242/89; A-4891)	am	215.615	(P-16445/89; A-9173)	n
174.309	(P-16242/89; A-4891)	am	215.886	(P-16445/89; A-9173)	am
174.401	(P-16242/89; A-4891)	am	232.100	(P-8905)	n
174.501	(P-16242/89; A-4891)	am	232.110	(P-8905)	n
174.502	(P-16242/89; A-4891)	am	232.120	(P-8905)	n
181.101	(P-6520; A-14392)	n	232.120	(P-8905)	n
181.102	(P-6520; A-14392)	n	232.200	(P-8905)	n
181.201	(P-6520; A-14392)	n	232.210	(P-8905)	n
181.202	(P-6520; A-14392)	n	232.300	(P-8905)	n
181.203	(P-6520; A-14392)	n	232.310	(P-8905)	n
181.301	(P-6520; A-14392)	n	232.320	(P-8905)	n
181.302	(P-6520; A-14392)	n	232.400	(P-8905)	n
181.303	(P-6520; A-14392)	n	232.410	(P-8905)	n
181.304	(P-6520; A-14392)	n	232.420	(P-8905)	n
181.401	(P-6520; A-14392)	n	232.430	(P-8905)	n
183.401	(P-7561/89; A-8592)	am	232.440	(P-8905)	n
183.402	(P-7561/89; A-8592)	am	232.450	(P-8905)	n
190.401	(P-16285/89; A-9141) (P-2766)	am	232.500	(P-8905)	n
211.122	(P-8463) (P-12697)	am	232.510	(P-8905)	n

[illegible]

TITLE 35 (CONT'D)		TITLE 38	
812.101	(P-3834; A-15785)	813.503	(P-3882; A-15814)
812.102	(P-3834; A-15785)	814.101	(P-3858; A-15850)
812.103	(P-3834; A-15785)	814.102	(P-3858; A-15850)
812.104	(P-3834; A-15785)	814.103	(P-3858; A-15850)
812.105	(P-3834; A-15785)	814.104	(P-3858; A-15850)
812.106	(P-3834; A-15785)	814.105	(P-3858; A-15850)
812.107	(P-3834; A-15785)	814.106	(P-3858; A-15850)
812.108	(P-3834; A-15785)	814.201	(P-3858; A-15850)
812.109	(P-3834; A-15785)	814.202	(P-3858; A-15850)
812.110	(P-3834; A-15785)	814.301	(P-3858; A-15850)
812.111	(P-3834; A-15785)	814.302	(P-3858; A-15850)
812.112	(P-3834; A-15785)	814.401	(P-3858; A-15850)
812.113	(P-3834; A-15785)	814.402	(P-3858; A-15850)
812.114	(P-3834; A-15785)	814.501	(P-3858; A-15850)
812.115	(P-3834; A-15785)	814.502	(P-3858; A-15850)
812.116	(P-3834; A-15785)	815.101	(P-3872; A-15807)
812.201	(P-3834; A-15785)	815.102	(P-3872; A-15807)
812.202	(P-3834; A-15785)	815.201	(P-3872; A-15807)
812.203	(P-3834; A-15785)	815.202	(P-3872; A-15807)
812.204	(P-3834; A-15785)	815.203	(P-3872; A-15807)
812.301	(P-3834; A-15785)	815.204	(P-3872; A-15807)
812.302	(P-3834; A-15785)	815.301	(P-3872; A-15807)
812.303	(P-3834; A-15785)	815.302	(P-3872; A-15807)
812.304	(P-3834; A-15785)	815.401	(P-3872; A-15807)
812.305	(P-3834; A-15785)	815.402	(P-3872; A-15807)
812.306	(P-3834; A-15785)	815.501	(P-3872; A-15807)
812.307	(P-3834; A-15785)	815.502	(P-3872; A-15807)
812.308	(P-3834; A-15785)	815.503	(P-3872; A-15807)
812.309	(P-3834; A-15785)	816.101	(P-3872; A-15807)
812.310	(P-3834; A-15785)	816.102	(P-3872; A-15807)
812.311	(P-3834; A-15785)	816.103	(P-3872; A-15807)
812.312	(P-3834; A-15785)	816.104	(P-3872; A-15807)
812.313	(P-3834; A-15785)	816.201	(P-3872; A-15807)
812.314	(P-3834; A-15785)	816.202	(P-3872; A-15807)
812.315	(P-3834; A-15785)	816.203	(P-3872; A-15807)
812.316	(P-3834; A-15785)	816.301	(P-3872; A-15807)
812.317	(P-3834; A-15785)	816.302	(P-3872; A-15807)
812.318	(P-3834; A-15785)	816.303	(P-3872; A-15807)
813.101	(P-3882; A-15814)	816.304	(P-3872; A-15807)
813.102	(P-3882; A-15814)	816.305	(P-3872; A-15807)
813.103	(P-3882; A-15814)	816.306	(P-3872; A-15807)
813.104	(P-3882; A-15814)	816.307	(P-3872; A-15807)
813.105	(P-3882; A-15814)	816.308	(P-3872; A-15807)
813.106	(P-3882; A-15814)	816.309	(P-3872; A-15807)
813.107	(P-3882; A-15814)	816.310	(P-3872; A-15807)
813.108	(P-3882; A-15814)	816.311	(P-3872; A-15807)
813.109	(P-3882; A-15814)	816.312	(P-3872; A-15807)
813.110	(P-3882; A-15814)	816.313	(P-3872; A-15807)
813.111	(P-3882; A-15814)	816.314	(P-3872; A-15807)
813.201	(P-3882; A-15814)	816.315	(P-3872; A-15807)
813.202	(P-3882; A-15814)	816.316	(P-3872; A-15807)
813.203	(P-3882; A-15814)	816.317	(P-3872; A-15807)
813.204	(P-3882; A-15814)	816.318	(P-3872; A-15807)
813.301	(P-3882; A-15814)	816.319	(P-3872; A-15807)
813.302	(P-3882; A-15814)	816.320	(P-3872; A-15807)
813.303	(P-3882; A-15814)	816.321	(P-3872; A-15807)
813.304	(P-3882; A-15814)	816.322	(P-3872; A-15807)
813.305	(P-3882; A-15814)	816.323	(P-3872; A-15807)
813.401	(P-3882; A-15814)	816.324	(P-3872; A-15807)
813.402	(P-3882; A-15814)	816.325	(P-3872; A-15807)
813.403	(P-3882; A-15814)	816.326	(P-3872; A-15807)
813.501	(P-3882; A-15814)	816.327	(P-3872; A-15807)
813.502	(P-3882; A-15814)	816.328	(P-3872; A-15807)

TITLE 41 (CONT'D)					
140.325	am	(P-4781; A-19185)	251.70	n	(E-8194; CC-8739; O-15631)
140.390	am	(P-4781; A-19185)	251.Ap.A	n	(E-8194; CC-8739; O-15631)
170.310	am	(P-12373)	11.A	n	(E-8194; CC-8739; O-15631)
170.670	am	(P-63; A-5781)	11.B	n	(E-8194; CC-8739; O-15631)
250.10	n	(P-5322)	TITLE 44		
250.20	n	(P-5322)	5010.110	am	(P-8271; A-15775) (E-8714; O-13033)
250.25	n	(P-5322)	5010.610	am	(P-8271; A-15775) (E-8714; O-13033)
250.30	n	(P-5322)	5010.660	am	(P-8271; A-15775) (E-8714; O-13033)
250.40	n	(P-5322)	5010.670	am	(P-8271; A-15775) (E-8714; O-13033)
250.50	n	(P-5322)	5010.710	am	(P-8271; A-15775) (E-8714; O-13033)
250.55	n	(P-5322)	5010.720	am	(P-8271; A-15775) (E-8714; O-13033)
250.60	n	(P-5322)	5010.730	am	(P-8271; A-15775) (E-8714; O-13033)
250.70	n	(P-5322)	5010.740	am	(P-8271; A-15775) (E-8714; O-13033)
250.80	n	(P-5322)	5010.1140	am	(P-8271; A-15775) (E-8714; O-13033)
250.82	n	(P-5322)	5030.110	am	(P-10983; A-19149) (E-11351)
250.83	n	(P-5322)	5030.120	am	(P-10983; A-19149) (E-11351)
250.85	n	(P-5322)	5030.130	am	(P-10983; A-19149) (E-11351)
250.90	n	(P-5322)	5040.110	am	(P-10983; A-19149) (E-11351)
250.93	n	(P-5322)	5040.350	am	(P-10983; A-19149) (E-11351)
250.95	n	(P-5322)	TITLE 47		
250.97	n	(P-5322)	100.10	am	(P-17589/89; A-13440)
250.201	n	(P-5322)	100.20	am	(P-17589/89; A-13440)
250.210	n	(P-5322)	100.30	am	(P-17589/89; A-13440)
250.213	n	(P-5322)	100.40	n	(P-15189)
250.215	n	(P-5322)	100.45	n	(P-17589/89; A-13440)
250.216	n	(P-5322)	100.50	n	(P-17589/89; A-13440)
250.220	n	(P-5322)	100.70	am	(P-17589/89; A-13440)
250.225	n	(P-5322)	100.85	am	(P-17589/89; A-13440)
250.230	n	(P-5322)	100.103	n	(P-17589/89; A-13440)
250.232	n	(P-5322)	100.105	n	(P-17589/89; A-13440)
250.233	n	(P-5322)	100.106	n	(P-17589/89; A-13440)
250.235	n	(P-5322)	100.106	am	(P-15189)
250.245	n	(P-5322)	100.110	am	(P-17589/89; A-13440)
250.250	n	(P-5322)	100.110	r	(P-17589/89; A-13440)
250.260	n	(P-5322)	100.111	n	(P-17589/89; A-13440)
250.265	n	(P-5322)	100.111	n	(P-17589/89; A-13440)
250.270	n	(P-5322)	100.113	am	(P-15189)
250.280	n	(P-5322)	100.113	n	(P-17589/89; A-13440)
250.290	n	(P-5322)	100.115	am	(P-15189)
250.301	n	(P-5322)	100.115	am	(P-17589/89; A-13440)
250.310	n	(P-5322)	100.117	am	(P-17589/89; A-13440)
250.315	n	(P-5322)	100.117	n	(P-15189)
250.320	n	(P-5322)	100.120	am	(P-17589/89; A-13440)
250.330	n	(P-5322)	100.130	am	(P-15189)
250.340	n	(P-5322)	100.140	r	(P-17589/89; A-13440)
250.341	n	(P-5322)	100.150	r	(P-17589/89; A-13440)
250.343	n	(P-5322)	100.210	r	(P-17589/89; A-13440)
250.344	n	(P-5322)	100.230	r	(P-17589/89; A-13440)
250.345	n	(P-5322)	100.240	r	(P-17589/89; A-13440)
250.356	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.358	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.359	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.360	n	(P-5322)	100.130	r	(P-17589/89; A-13440)
250.370	n	(P-5322)	100.140	r	(P-17589/89; A-13440)
250.380	n	(P-5322)	100.150	r	(P-17589/89; A-13440)
250.390	n	(P-5322)	100.210	r	(P-17589/89; A-13440)
250.400	n	(P-5322)	100.230	r	(P-17589/89; A-13440)
250.410	n	(P-5322)	100.240	r	(P-17589/89; A-13440)
250.420	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.430	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.440	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.450	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.460	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.470	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.480	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.490	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.500	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.510	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.520	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.530	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.540	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.550	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.560	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.570	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.580	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.590	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.600	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.610	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.620	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.630	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.640	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.650	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.660	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.670	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.680	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.690	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.700	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.710	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.720	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.730	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.740	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.750	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.760	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.770	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.780	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.790	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.800	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.810	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.820	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.830	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.840	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.850	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.860	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.870	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.880	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.890	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.900	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.910	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.920	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.930	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.940	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.950	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.960	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.970	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.980	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
250.990	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.000	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.010	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.020	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.030	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.040	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.050	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.060	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.070	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.080	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.090	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.100	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.110	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.120	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.130	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.140	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.150	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.160	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.170	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.180	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.190	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.200	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.210	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.220	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.230	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.240	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.250	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.260	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.270	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.280	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.290	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.300	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.310	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.320	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.330	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.340	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.350	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.360	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.370	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.380	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.390	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.400	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.410	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.420	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.430	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.440	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.450	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.460	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.470	n	(P-5322)	100.290	am	(P-17589/89; A-13440)
251.480					

TITLE 38 (CONT'D)			TITLE 41		
1075.945	n	(P-14758) (E-15029)	1075.1300	n	(P-14758) (E-15029)
1075.946	n	(P-14758) (E-15029)	1075.1305	n	(P-14758) (E-15029)
1075.950	n	(P-14758) (E-15029)	1075.1310	n	(P-14758) (E-15029)
1075.955	n	(P-14758) (E-15029)	1075.1315	n	(P-14758) (E-15029)
1075.960	n	(P-14758) (E-15029)	1075.1320	n	(P-14758) (E-15029)
1075.965	n	(P-14758) (E-15029)	1075.1325	n	(P-14758) (E-15029)
1075.970	n	(P-14758) (E-15029)	1075.1400	n	(P-14758) (E-15029)
1075.975	n	(P-14758) (E-15029)	1075.1405	n	(P-14758) (E-15029)
1075.980	n	(P-14758) (E-15029)	1075.1410	n	(P-14758) (E-15029)
1075.985	n	(P-14758) (E-15029)	1075.1415	n	(P-14758) (E-15029)
1075.990	n	(P-14758) (E-15029)	1075.1420	n	(P-14758) (E-15029)
1075.995	n	(P-14758) (E-15029)	1075.1425	n	(P-14758) (E-15029)
1075.1000	n	(P-14758) (E-15029)	1075.1430	n	(P-14758) (E-15029)
1075.1005	n	(P-14758) (E-15029)	1075.1435	n	(P-14758) (E-15029)
1075.1010	n	(P-14758) (E-15029)	1075.1440	n	(P-14758) (E-15029)
1075.1015	n	(P-14758) (E-15029)	1075.1445	n	(P-14758) (E-15029)
1075.1020	n	(P-14758) (E-15029)	1075.1450	n	(P-14758) (E-15029)
1075.1025	n	(P-14758) (E-15029)	1075.1500	n	(P-14758) (E-15029)
1075.1030	n	(P-14758) (E-15029)	1075.1510	n	(P-14758) (E-15029)
1075.1035	n	(P-14758) (E-15029)	1075.1520	n	(P-14758) (E-15029)
1075.1040	n	(P-14758) (E-15029)	1075.1530	n	(P-14758) (E-15029)
1075.1045	n	(P-14758) (E-15029)	1075.1540	n	(P-14758) (E-15029)
1075.1050	n	(P-14758) (E-15029)	1075.1550	n	(P-14758) (E-15029)
1075.1055	n	(P-14758) (E-15029)	1075.1600	n	(P-14758) (E-15029)
1075.1100	n	(P-14758) (E-15029)	1075.1610	n	(P-14758) (E-15029)
1075.1105	n	(P-14758) (E-15029)	1075.1620	n	(P-14758) (E-15029)
1075.1110	n	(P-14758) (E-15029)	1075.1630	n	(P-14758) (E-15029)
1075.1115	n	(P-14758) (E-15029)	1075.1640	n	(P-14758) (E-15029)
1075.1120	n	(P-14758) (E-15029)	1075.1650	n	(P-14758) (E-15029)
1075.1125	n	(P-14758) (E-15029)			
1075.1130	n	(P-14758) (E-15029)			
1075.1135	n	(P-14758) (E-15029)			
1075.1140	n	(P-14758) (E-15029)			
1075.1145	n	(P-14758) (E-15029)			
1075.1150	n	(P-14758) (E-15029)	100.		(RC-3277)
1075.1155	n	(P-14758) (E-15029)	140.2	am	(P-4781; A-19185)
1075.1160	n	(P-14758) (E-15029)	140.8	am	(P-4781; A-19185)
1075.1165	n	(P-14758) (E-15029)	140.12	am	(P-4781; A-19185)
1075.1166	n	(P-14758) (E-15029)	140.13	am	(P-4781; A-19185)
1075.1165	n	(P-14758) (E-15029)	140.15	am	(P-4781; A-19185)
1075.1170	n	(P-14758) (E-15029)	140.20	am	(P-4781; A-19185)
1075.1175	n	(P-14758) (E-15029)	140.40	am	(P-4781; A-19185)
1075.1180	n	(P-14758) (E-15029)	140.40	am	(P-4781; A-19185)
1075.1185	n	(P-14758) (E-15029)	140.50	am	(P-4781; A-19185)
1075.1190	n	(P-14758) (E-15029)	140.55	am	(P-4781; A-19185)
1075.1195	n	(P-14758) (E-15029)	140.60	am	(P-4781; A-19185)
1075.1200	n	(P-14758) (E-15029)	140.65	am	(P-4781; A-19185)
1075.1205	n	(P-14758) (E-15029)	140.70	am	(P-4781; A-19185)
1075.1210	n	(P-14758) (E-15029)	140.80	am	(P-4781; A-19185)

[illegible]

VOL. 14, ISSUE #51		ILLINOIS REGISTER		SECTIONS AFFECTED INDEX		DECEMBER 21, 1990	
TITLE 56 (CONTD.)							
2625.70	n	(P-13045)	2865.125	n	(P-10215; A-18466)		
2625.80	n	(P-13045)	2865.130	n	(P-10215; A-18466)		
2630.5	n	(P-17407)	2865.135	n	(P-10215; A-18466)		
2630.82	n	(P-5310; A-13984)	2865.140	n	(P-10215; A-18466)		
2630.101	ann	(P-17407)	2865.205	n	(P-10215; A-18466)		
2630.102	ann	(P-17407)	2865.210	n	(P-10215; A-18466)		
2630.103	r	(P-5310; A-13984)	2865.215	n	(P-10215; A-18466)		
2630.104	n	(P-17407)	2920.40	ann	(P-13905)		
2630.105	n	(P-17407)	6000.10	ann	(P-2989)		
2630.112	ann	(P-7312; A-20349)	6000.280	ann	(E-3235; O-5905) (P-2989)		
2630.120	ann	(P-17407)	6000.330	n	(P-2989)		
TITLE 59							
2650.10	ann	(P-15977/89; A-5075)	102.10	ann	(P-2432; A-19292)		
2650.30	ann	(P-15977/89; A-5075)	102.30	ann	(P-2432; A-19292)		
2650.40	ann	(P-15977/89; A-5075)	106.25	ann	(P-14647)		
2650.50	ann	(P-15977/89; A-5075)	106.45	ann	(P-14647)		
		(P-19503)	108.10	ann	(P-16718)		
2650.110	ann	(P-15977/89; A-5075)	108.20	ann	(P-16718)		
2650.130	ann	(P-15977/89; A-5075)	108.30	ann	(P-16718)		
2650.140	ann	(P-15977/89; A-5075)	108.40	ann	(P-16718)		
2650.210	ann	(P-15977/89; A-5075)	108.50	ann	(P-16718)		
2650.220	n	(P-15977/89; A-5075)	108.60	ann	(P-16718)		
2650.230	n	(P-15977/89; A-5075)	108.70	ann	(P-16718)		
2650.240	n	(P-15977/89; A-5075)	108.80	ann	(P-16718)		
2650.250	n	(P-15977/89; A-5075)	108.90	ann	(P-16718)		
2720.125	r	(P-10237; A-18489)	108.100	ann	(P-16718)		
2720.126	r	(P-10237; A-18489)	108.110	ann	(P-16718)		
2720.127	r	(P-10237; A-18489)	108.120	ann	(P-16718)		
2720.128	r	(P-10237; A-18489)	108.130	ann	(P-16718)		
2720.129	r	(P-10237; A-18489)	108.140	ann	(P-16718)		
2720.255	ann	(P-7686; A-15334)	108.150	ann	(P-16718)		
2725.100	ann	(P-19841/89; A-5126)	108.160	ann	(P-16718)		
2732.200	n	(P-12748/89; O-20398/89; R-1047; A-673)	108.200	ann	(P-16718)		
		(P-13118; A-19886)	108.210	n	(P-16718)		
2765.18	n	(P-1101; A-6218)	108.300	n	(P-16718)		
2765.50	ann	(P-1101; A-6218)	115.100	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2765.66	n	(P-13118; A-19886)	115.110	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2765.210	ann	(P-13910)	115.120	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2765.325	ann	(P-15543/89; A-2038)	115.200	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2770.110	ann	(P-15659)	115.210	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2770.150	r	(P-12364; A-18280)	115.215	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2770.155	r	(P-12364; A-18280)	115.220	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2770.160	r	(P-12364; A-18280)	115.230	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2770.165	r	(P-12364; A-18280)	115.240	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2770.170	r	(P-12364; A-18280)	115.215	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2815.105	ann	(P-17152) (E-17389)	115.220	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2830.10	n	(P-2423; A-9101)	115.230	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2830.300	n	(P-2423; A-9101)	115.240	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2830.305	n	(P-2423; A-9101)	115.250	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2830.310	n	(P-2423; A-9101)	115.300	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2830.315	n	(P-2423; A-9101)	115.310	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2830.320	n	(P-2423; A-9101)	115.320	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2830.325	n	(P-2423; A-9101)	115.400	n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2830.330	n	(P-2423; A-9101)		n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2830.335	n	(P-2423; A-9101)		n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2830.340	n	(P-2423; A-9101)		n	(P-15183/89; RC-10145; RC-10128; A-10865)		
2865.1	n	(P-10215; A-18466)		n	(P-10215; A-18466)		
2865.100	n	(P-10215; A-18466)		n	(P-10215; A-18466)		
2865.105	n	(P-10215; A-18466)		n	(P-10215; A-18466)		
2865.110	n	(P-10215; A-18466)		n	(P-10215; A-18466)		
2865.115	n	(P-10215; A-18466)		n	(P-10215; A-18466)		
2865.120	n	(P-10215; A-18466)		n	(P-10215; A-18466)		

VOL. 14, ISSUE #51		ILLINOIS REGISTER		SECTIONS AFFECTED INDEX		DECEMBER 21, 1990	
HITLE 59 (CONT'D)							
115.410	n	(P-15183/89; RC-10145; RC-10128; A-10865)	117.325	n	(P-14671) (E-14987; O-17716; R-19074)		
115.410	am	(P-20138) (E-20550)	117.330	n	(P-14671) (E-14987; O-17716; R-19074)		
115.420	n	(P-15183/89; RC-10145; RC-10128; A-10865)	117.335	n	(P-14671) (E-14987; O-17716; R-19074)		
115.430	n	(P-15183/89; RC-10145; RC-10128; A-10865)	117.340	n	(P-14671) (E-14987; O-17716; R-19074)		
115.440	n	(P-15183/89; RC-10145; RC-10128; A-10865)	117.345	n	(P-14671) (E-14987; O-17716; R-19074)		
115.450	n	(P-15183/89; RC-10145; RC-10128; A-10865)	117.350	n	(P-14671) (E-14987; O-17716; R-19074)		
115.460	n	(P-15183/89; RC-10145; RC-10128; A-10865)	117.355	n	(P-14671) (E-14987; O-17716; R-19074)		
115.470	n	(P-15183/89; RC-10145; RC-10128; A-10865)	117.360	n	(P-14671) (E-14987; O-17716; R-19074)		
115.480	n	(P-15183/89; RC-10145; RC-10128; A-10865)	117.365	n	(P-14671) (E-14987; O-17716; R-19074)		
115.490	n	(P-15183/89; RC-10145; RC-10128; A-10865)	117.370	n	(P-14671) (E-14987; O-17716; R-19074)		
115.500	n	(P-15183/89; RC-10145; RC-10128; A-10865)	117.375	n	(P-14671) (E-14987; O-17716; R-19074)		
115.510	n	(P-14671) (E-14987)	117.380	n	(P-14671) (E-14987)		
117.110	n	(P-14671) (E-14987)	117.385	n	(P-14671) (E-14987)		
117.115	n	(P-14671) (E-14987)	117.390	n	(P-14671) (E-14987)		
117.120	n	(P-14671) (E-14987)	117.395	n	(P-14671) (E-14987)		
117.125	n	(P-14671) (E-14987)	117.400	n	(P-14671) (E-14987)		
117.130	n	(P-14671) (E-14987)	117.405	n	(P-14671) (E-14987)		
117.135	n	(P-14671) (E-14987)	117.410	n	(P-14671) (E-14987)		
117.140	n	(P-14671) (E-14987)	117.415	n	(P-14671) (E-14987)		
117.145	n	(P-14671) (E-14987)	117.420	n	(P-14671) (E-14987)		
117.200	n	(P-14671) (E-14987)	117.425	n	(P-14671) (E-14987)		
117.205	n	(P-14671) (E-14987)	117.430	n	(P-14671) (E-14987)		
117.210	n	(P-14671) (E-14987)	117.435	n	(P-14671) (E-14987)		
117.215	n	(P-14671) (E-14987)	117.440	n	(P-14671) (E-14987)		
117.220	n	(P-14671) (E-14987)	117.445	n	(P-14671) (E-14987)		
117.225	n	(P-14671) (E-14987)	117.450	n	(P-14671) (E-14987)		
117.230	n	(P-14671) (E-14987)	117.455	n	(P-14671) (E-14987)		
117.235	n	(P-14671) (E-14987)	117.460	n	(P-14671) (E-14987)		
117.240	n	(P-14671) (E-14987)	117.465	n	(P-14671) (E-14987)		
117.300	n	(P-14671) (E-14987)	117.470	n	(P-14671) (E-14987)		
117.305	n	(P-14671) (E-14987)	117.475	n	(P-14671) (E-14987)		
117.310	n	(P-14671) (E-14987)	117.480	n	(P-14671) (E-14987)		
117.315	n	(P-14671) (E-14987)	117.485	n	(P-14671) (E-14987)		
117.320	n	(P-14671) (E-14987)	117.490	n	(P-14671) (E-14987)		

TITLE 59 (CONTD)		TITLE 62		TITLE 65		TITLE 68		TITLE 71		TITLE 74		TITLE 77		TITLE 80		TITLE 83		TITLE 86		TITLE 89		TITLE 92		TITLE 95		TITLE 98		TITLE 101		TITLE 104		TITLE 107		TITLE 110		TITLE 113		TITLE 116		TITLE 119		TITLE 122		TITLE 125		TITLE 128		TITLE 131		TITLE 134		TITLE 137		TITLE 140		TITLE 143		TITLE 146		TITLE 149		TITLE 152		TITLE 155		TITLE 158		TITLE 161		TITLE 164		TITLE 167		TITLE 170		TITLE 173		TITLE 176		TITLE 179		TITLE 182		TITLE 185		TITLE 188		TITLE 191		TITLE 194		TITLE 197		TITLE 200		TITLE 203		TITLE 206		TITLE 209		TITLE 212		TITLE 215		TITLE 218		TITLE 221		TITLE 224		TITLE 227		TITLE 230		TITLE 233		TITLE 236		TITLE 239		TITLE 242		TITLE 245		TITLE 248		TITLE 251		TITLE 254		TITLE 257		TITLE 260		TITLE 263		TITLE 266		TITLE 269		TITLE 272		TITLE 275		TITLE 278		TITLE 281		TITLE 284		TITLE 287		TITLE 290		TITLE 293		TITLE 296		TITLE 299		TITLE 302		TITLE 305		TITLE 308		TITLE 311		TITLE 314		TITLE 317		TITLE 320		TITLE 323		TITLE 326		TITLE 329		TITLE 332		TITLE 335		TITLE 338		TITLE 341		TITLE 344		TITLE 347		TITLE 350		TITLE 353		TITLE 356		TITLE 359		TITLE 362		TITLE 365		TITLE 368		TITLE 371		TITLE 374		TITLE 377		TITLE 380		TITLE 383		TITLE 386		TITLE 389		TITLE 392		TITLE 395		TITLE 398		TITLE 401		TITLE 404		TITLE 407		TITLE 410		TITLE 413		TITLE 416		TITLE 419		TITLE 422		TITLE 425		TITLE 428		TITLE 431		TITLE 434		TITLE 437		TITLE 440		TITLE 443		TITLE 446		TITLE 449		TITLE 452		TITLE 455		TITLE 458		TITLE 461		TITLE 464		TITLE 467		TITLE 470		TITLE 473		TITLE 476		TITLE 479		TITLE 482		TITLE 485		TITLE 488		TITLE 491		TITLE 494		TITLE 497		TITLE 500		TITLE 503		TITLE 506		TITLE 509		TITLE 512		TITLE 515		TITLE 518		TITLE 521		TITLE 524		TITLE 527		TITLE 530		TITLE 533		TITLE 536		TITLE 539		TITLE 542		TITLE 545		TITLE 548		TITLE 551		TITLE 554		TITLE 557		TITLE 560		TITLE 563		TITLE 566		TITLE 569		TITLE 572		TITLE 575		TITLE 578		TITLE 581		TITLE 584		TITLE 587		TITLE 590		TITLE 593		TITLE 596		TITLE 599		TITLE 602		TITLE 605		TITLE 608		TITLE 611		TITLE 614		TITLE 617		TITLE 620		TITLE 623		TITLE 626		TITLE 629		TITLE 632		TITLE 635		TITLE 638		TITLE 641		TITLE 644		TITLE 647		TITLE 650		TITLE 653		TITLE 656		TITLE 659		TITLE 662		TITLE 665		TITLE 668		TITLE 671		TITLE 674		TITLE 677		TITLE 680		TITLE 683		TITLE 686		TITLE 689		TITLE 692		TITLE 695		TITLE 698		TITLE 701		TITLE 704		TITLE 707		TITLE 710		TITLE 713		TITLE 716		TITLE 719		TITLE 722		TITLE 725		TITLE 728		TITLE 731		TITLE 734		TITLE 737		TITLE 740		TITLE 743		TITLE 746		TITLE 749		TITLE 752		TITLE 755		TITLE 758		TITLE 761		TITLE 764		TITLE 767		TITLE 770		TITLE 773		TITLE 776		TITLE 779		TITLE 782		TITLE 785		TITLE 788		TITLE 791		TITLE 794		TITLE 797		TITLE 800		TITLE 803		TITLE 806		TITLE 809		TITLE 812		TITLE 815		TITLE 818		TITLE 821		TITLE 824		TITLE 827		TITLE 830		TITLE 833		TITLE 836		TITLE 839		TITLE 842		TITLE 845		TITLE 848		TITLE 851		TITLE 854		TITLE 857		TITLE 860		TITLE 863		TITLE 866		TITLE 869		TITLE 872		TITLE 875		TITLE 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TITLE	62	(CONTD.)
200.901	n	(P-18061/89; A-3503)
200.902	n	(P-18061/89; A-3503)
200.903	n	(P-18061/89; A-3503)
200.904	n	(P-18061/89; A-3503)
200.905	n	(P-18061/89; A-3503)
200.906	n	(P-18061/89; A-3503)
200.907	n	(P-18061/89; A-3503)
200.908	n	(P-18061/89; A-3503)
200.909	n	(P-18061/89; A-3503)
200.910	n	(P-18061/89; A-3503)
200.911	n	(P-18061/89; A-3503)
200.912	n	(P-18061/89; A-3503)
200.913	n	(P-18061/89; A-3503)
200.914	n	(P-18061/89; A-3503)
200.Ap-A	n	(P-18061/89; A-3503)
220.160	am	(P-14277)
240.10	am	(P-15226/89; A-2317) (P-20140)
240.20	r	(P-15226/89; A-2317)
240.30	r	(P-15226/89; A-2317)
240.40	r	(P-15226/89; A-2317)
240.50	r	(P-15226/89; A-2317)
240.60	r	(P-15226/89; A-2317)
240.70	r	(P-15226/89; A-2317)
240.80	r	(P-15226/89; A-2317)
240.90	r	(P-15226/89; A-2317)
240.100	r	(P-15226/89; A-2317)
240.110	r	(P-15226/89; A-2317)
240.120	r	(P-15226/89; A-2317)
240.140	n	(P-15226/89; A-2317)
240.150	n	(P-15226/89; A-2317)
240.160	n	(P-15226/89; A-2317)
240.170	n	(P-15226/89; A-2317)
240.180	n	(P-15226/89; A-2317)
240.190	n	(P-15226/89; A-2317)
240.195	n	(A-3053)
240.210	re	(A-3053)
240.220	re	(P-5226/89; A-2317)
240.230	am	(A-053)
240.230	re	(A-053)
240.240	re	(A-053)
240.250	re	(A-053)
240.260	re	(A-3053)
240.270	re	(A-3053)
240.280	re	(A-3053)
240.290	re	(A-3053)
240.295	re	(A-3053)
240.305	re	(A-3053)
240.310	re	(A-3053)
240.320	re	(A-3053)
240.330	re	(A-3053)
240.340	re	(A-3053)
240.350	re	(A-3053)
240.360	re	(A-3053)
240.370	re	(A-3053)
240.410	r	(P-20140)
240.410	n	(P-20140)
240.420	n	(P-20140)
240.420	n	(P-20140)
240.430	r	(P-20140)
240.430	n	(P-20140)
240.440	n	(P-20140)
240.450	n	(P-20140)
240.460	n	(P-20140)
240.470	n	(P-20140)
240.510	re	(A-3053)
240.520	re	(A-3053)
240.530	re	(A-3053)
240.540	re	(A-3053)
240.610	re	(A-3053)
240.620	re	(A-3053)
240.630	re	(A-3053)
240.640	re	(A-3053)
240.650	am	(P-3394; A-13620)
240.650	re	(A-3053)
240.660	re	(P-3394; A-13620)
240.655	n	(P-3394; A-13620)
240.655	am	(P-16205)
240.710	re	(A-3053)
240.720	re	(A-3053)
240.730	re	(A-3053)
240.740	re	(A-3053)
240.750	re	(A-3053)
240.905	re	(A-3053)
240.910	re	(A-3053)
240.920	re	(A-3053)
240.930	re	(A-3053)
240.940	re	(A-3053)
240.950	re	(A-3053)
240.960	re	(A-3053)
240.970	re	(A-3053)
240.980	re	(A-3053)
240.990	re	(A-3053)
240.1105	r	(P-10288; C-11410; A-20427)
240.1110	r	(P-10288; C-11410; A-20427)
240.1110	n	(P-10288; C-11410; A-20427)
240.1120	r	(P-10288; C-11410; A-20427)
240.1120	n	(P-10288; C-11410; A-20427)
240.1130	n	(P-10288; C-11410; A-20427)
240.1130	r	(P-10288; C-11410; A-20427)
240.1140	r	(P-10288; C-11410; A-20427)
240.1150	r	(P-10288; C-11410; A-20427)
240.1150	n	(P-10288; C-11410; A-20427)
240.1151	n	(P-10288; C-11410; RC-17684; A-20427)
240.1160	r	(P-3394; A-13620)
240.1170	r	(P-10288; C-11410; A-20427)
240.1170	n	(P

TITLE 68 (CONT'D)					
1320.300	(P-2444; A-14128)		1480.10	r	(P-14291)
1340.40	am		1480.20	r	(P-14291)
1360.30	am		1480.30	r	(P-14291)
1380.210	am		1480.40	r	(P-14291)
1380.220	am		1480.45	#	(P-14291)
1380.230	am		1480.50	r	(P-14291)
1380.240	am		1480.60	#	(P-14291)
1380.250	am		1480.110	n	(P-14291)
1380.260	am		1480.120	n	(P-14291)
1380.270	am		1480.130	n	(P-14291)
1380.280	am		1480.140	n	(P-14291)
1380.285	am		1480.150	n	(P-14291)
1380.290	am		1480.160	n	(P-14291)
1380.300	am		1480.170	n	(P-14291)
1380.310	am		1480.180	n	(P-14291)
1380.320	am		1480.190	n	(P-14291)
1380.330	am		1480.200	n	(P-14291)
1380.340	am		1480.210	n	(P-14291)
1400.10	am		1480.220	n	(P-14291)
1400.20	am				
1400.30	am		TITLE 71		
1400.40	am		2005.10	n	(P-15640/89; RC-2131; A-7228)
1400.50	am		2005.20	n	(P-15640/89; O-2124; M-7267; RC-2131; A-7228)
1400.60	am		2005.30	n	(P-15640/89; RC-2131; A-7228)
1400.65	am		2005.40	n	(P-15640/89; RC-2131; M-7267; A-7228)
1400.70	am		2005.50	n	(P-15640/89; O-2124; M-7267; RC-2131; A-7228)
1400.80	am		2005.60	n	(P-15640/89; RC-2131 M-7267; A-7228)
1450.10	am		2005.70	n	(P-15640/89; RC-2131; M-7267; A-7228)
1450.11	#		2005.80	n	(P-15640/89; RC-2131 A-7228)
1450.12	E				
1450.15	am		TITLE 74		
1450.17	am		280.10	am	(P-18359)
1450.18	am		280.20	am	(P-18359)
1450.19	am		280.30	am	(P-18359)
1450.20	n		285.1102	am	(P-17139)
1450.25	n		285.1106	am	(P-17139)
1450.30	am		290.1203	am	(P-18649/89; A-5757)
1450.40	am		290.1204	am	(P-18649/89; A-5757)
1450.50	am		290.1205	am	(P-18649/89; A-5757)
1450.55	n		290.1206	am	(P-18649/89; A-5757)
1450.60	am		290.1207	am	(P-18649/89; A-5757)
1450.70	am		290.1209	am	(P-18649/89; A-5757)
1450.80	am		290.1210	am	(P-18649/89; A-5757)
1450.90	am		290.1211	am	(P-18649/89; A-5757)
1450.100	am		290.1212	am	(P-18649/89; A-5757)
1450.140	am		290.1213	am	(P-18649/89; A-5757)
1450.150	am		290.1214	am	(P-18649/89; A-5757)
1450.160	am		290.1215	am	(P-18649/89; A-5757)
1450.170	am		290.1216	am	(P-18649/89; A-5757)
1450.180	am		290.1217	am	(P-18649/89; A-5757)
1450.185	am		290.1218	am	(P-18649/89; A-5757)
1450.210	r		290.1219	am	(P-18649/89; A-5757)
1450.215	am		290.1220	am	(P-18649/89; A-5757)
1450.220	r		290.1221	am	(P-18649/89; A-5757)
1450.230	#		290.1222	am	(P-18649/89; A-5757)
1450.240	am		290.1223	am	(P-18649/89; A-5757)
1450.250	#		290.1224	am	(P-18649/89; A-5757)
1450.260	r		290.1225	am	(P-18649/89; A-5757)
1450.270	r		290.1226	am	(P-18649/89; A-5757)
1450.275	am		290.1227	am	(P-18649/89; A-5757)
1450.280	am		290.1228	am	(P-18649/89; A-5757)
1450.285	am		290.1229	am	(P-18649/89; A-5757)
1450.290	n		290.1230	am	(P-18649/89; A-5757)
1450.295	n		290.1231	am	(P-18649/89; A-5757)
1450.300	n		290.1232	am	(P-18649/89; A-5757)
1450.305	n		290.1233	am	(P-18649/89; A-5757)
1450.310	n		290.1234	am	(P-18649/89; A-5757)
1450.315	n		290.1235	am	(P-18649/89; A-5757)
1450.320	n		290.1236	am	(P-18649/89; A-5757)
1450.325	n		290.1237	am	(P-18649/89; A-5757)
1450.330	n		290.1238	am	(P-18649/89; A-5757)
1450.335	n		290.1239	am	(P-18649/89; A-5757)
1450.340	n		290.1240	am	(P-18649/89; A-5757)
1450.345	n		290.1241	am	(P-18649/89; A-5757)
1450.350	n		290.1242	am	(P-18649/89; A-5757)
1450.355	n		290.1243	am	(P-18649/89; A-5757)
1450.360	n		290.1244	am	(P-18649/89; A-5757)
1450.365	n		290.1245	am	(P-18649/89; A-5757)
1450.370	n		290.1246	am	(P-18649/89; A-5757)
1450.375	n		290.1247	am	(P-18649/89; A-5757)
1450.380	n		290.1248	am	(P-18649/89; A-5757)
1450.385	n		290.1249	am	(P-18649/89; A-5757)
1450.390	n		290.1250	am	(P-18649/89; A-5757)
1450.395	n		290.1251	am	(P-18649/89; A-5757)
1450.400	n		290.1252	am	(P-18649/89; A-5757)
1450.405	n		290.1253	am	(P-18649/89; A-5757)
1450.410	n		290.1254	am	(P-18649/89; A-5757)
1450.415	n		290.1255	am	(P-18649/89; A-5757)
1450.420	n		290.1256	am	(P-18649/89; A-5757)
1450.425	n		290.1257	am	(P-18649/89; A-5757)
1450.430	n		290.1258	am	(P-18649/89; A-5757)
1450.435	n		290.1259	am	(P-18649/89; A-5757)
1450.440	n		290.1260	am	(P-18649/89; A-5757)
1450.445	n		290.1261	am	(P-18649/89; A-5757)
1450.450	n		290.1262	am	(P-18649/89; A-5757)
1450.455	n		290.1263	am	(P-18649/89; A-5757)
1450.460	n		290.1264	am	(P-18649/89; A-5757)
1450.465	n		290.1265	am	(P-18649/89; A-5757)
1450.470	n		290.1266	am	(P-18649/89; A-5757)
1450.475	n		290.1267	am	(P-18649/89; A-5757)
1450.480	n		290.1268	am	(P-18649/89; A-5757)
1450.485	n		290.1269	am	(P-18649/89; A-5757)
1450.490	n		290.1270	am	(P-18649/89; A-5757)
1450.495	n		290.1271	am	(P-18649/89; A-5757)
1450.500	n		290.1272	am	(P-18649/89; A-5757)
1450.505	n		290.1273	am	(P-18649/89; A-5757)
1450.510	n		290.1274	am	(P-18649/89; A-5757)
1450.515	n		290.1275	am	(P-18649/89; A-5757)
1450.520	n		290.1276	am	(P-18649/89; A-5757)
1450.525	n		290.1277	am	(P-18649/89; A-5757)
1450.530	n		290.1278	am	(P-18649/89; A-5757)
1450.535	n		290.1279	am	(P-18649/89; A-5757)
1450.540	n		290.1280	am	(P-18649/89; A-5757)
1450.545	n		290.1281	am	(P-18649/89; A-5757)
1450.550	n		290.1282	am	(P-18649/89; A-5757)
1450.555	n		290.1283	am	(P-18649/89; A-5757)
1450.560	n		290.1284	am	(P-18649/89; A-5757)
1450.565	n		290.1285	am	(P-18649/89; A-5757)
1450.570	n		290.1286	am	(P-18649/89; A-5757)
1450.575	n		290.1287	am	(P-18649/89; A-5757)
1450.580	n		290.1288	am	(P-18649/89; A-5757)
1450.585	n		290.1289	am	(P-18649/89; A-5757)
1450.590	n		290.1290	am	(P-18649/89; A-5757)
1450.595	n		290.1291	am	(P-18649/89; A-5757)
1450.600	n		290.1292	am	(P-18649/89; A-5757)
1450.605	n		290.1293	am	(P-18649/89; A-5757)
1450.610	n		290.1294	am	(P-18649/89; A-5757)
1450.615	n		290.1295	am	(P-18649/89; A-5757)
1450.620	n		290.1296	am	(P-18649/89; A-5757)
1450.625	n		290.1297	am	(P-18649/89; A-5757)
1450.630	n		290.1298	am	(P-18649/89; A-5757)
1450.635	n		290.1299	am	(P-18649/89; A-5757)
1450.640	n		290.1300	am	(P-18649/89; A-5757)
1450.645	n		290.1301	am	(P-18649/89; A-5757)
1450.650	n		290.1302	am	(P-18649/89; A-5757)
1450.655	n		290.1303	am	(P-18649/89; A-5757)
1450.660	n		290.1304	am	(P-18649/89; A-5757)
1450.665	n		290.1305	am	(P-18649/89; A-5757)
1450.670	n		290.1306	am	(P-18649/89; A-5757)
1450.675	n		290.1307	am	(P-18649/89; A-5757)
1450.680	n		290.1308	am	(P-18649/89; A-5757)
1450.685	n		290.1309	am	(P-18649/89; A-5757)
1450.690	n		290.1310	am	(P-18649/89; A-5757)
1450.695	n		290.1311	am	(P-18649/89; A-5757)
1450.700	n		290.1312	am	(P-18649/89; A-5757)
1450.705	n		290.1313	am	(P-18649/89; A-5757)
1450.710	n		290.1314	am	(P-18649/89; A-5757)
1450.715	n		290.1315	am	(P-18649/89; A-5757)
1450.720	n		290.1316	am	(P-18649/89; A-5757)
1450.725	n		290.1317	am	(P-18649/89; A-5757)
1450.730	n		290.1318	am	(P-18649/89; A-5757)
1450.735	n		290.1319	am	(P-18649/89; A-5757)
1450.740	n		290.1320	am	(P-18649/89; A-5757)
1450.745	n		290.1321	am	(P-18649/89; A-5757)
1450.750	n		290.1322	am	(P-18649/89; A-5757)
1450.755	n		290.1323	am	(P-18649/89; A-5757)
1450.760	n		290.1324	am	(P-18649/89; A-5757)
1450.765	n		290.1325	am	(P-18649/89; A-5757)
1450.770	n		290.1326	am	(P-18649/89; A-5757)
1450.775	n		290.1327	am	(P-18649/89; A-5757)
1450.780	n		290.1328	am	(P-18649/89; A-5757)
1450.785	n		290.1329	am	(P-18649/89; A-5757)
1450.790	n		290.1330	am	(P-18649/89; A-5757)
1450.795	n		290.1331	am	(P-18649/89; A-5757)
1450.800	n		290.1332	am	(P-18649/89; A-5757)
1450.805	n		290.1333	am	(P-18649/89; A-5757)
1450.810	n		290.1334	am	(P-18649/89; A-5757)
1450.815	n		290.1335	am	(P-18649/89; A-5757)
1450.820	n		290.1336	am	(P-18649/89; A-5757)
1450.825	n		290.1337	am	(P-18649/89; A-5757)
1450.830	n		290.1338	am	(P-18649/89; A-5757)
1450.835	n		290.1339	am	(P-18649/89; A-5757)
1450.840	n		290.1340	am	(P-18649/89; A-5757)
1450.845	n		290.1341	am	(P-18649/89; A-5757)
1450.850	n		290.1342	am	(P-18649/89; A-5757)
1450.855	n		290.1343	am	(P-18649/89; A-5757)
1450.860	n		290.1344	am	(P-18649/89; A-5757)
1450.865	n		290.1345	am	(P-18649/89; A-5757)
1450.870	n		290.1346	am	(P-18649/89; A-5757)
1450.875	n		290.1347	am	(P-18649/89; A-5757)
1450.880	n		290.1348	am	(P-18649/89; A-5757)
1450.885	n		290.1349	am	(P-18649/89; A-5757)
1450.890	n		290.1350	am	(P-18649/89; A-5757)
1450.895	n		290.1351	am	(P-18649/89; A-5757)
1450.900	n		290.1352	am	(P-18649/89; A-5757)
1450.905	n		290.1353	am	(P-18649/89; A-5757)
1450.910	n		290.1354	am	(P-18649/89; A-5757)
1450.915	n		290.1355	am	(P-18649/89; A-5757)
1450.920					

FILE 62 (CONT'D)

1778.13	am	(P-12303/89; A-11873)	690.230	n	(P-1107; A-12516)
1778.14	am	(P-12303/89; A-11873)	690.240	n	(P-1107; A-12516)
1779.12	am	(P-12347/89; A-11924)	690.250	n	(P-1107)
1779.20	r	(P-12347/89; A-11924)	690.260	n	(P-1107)
1779.20	am	(P-12352/89; A-11911)	690.270	am	(P-1107)
1780.16	am	(P-12352/89; A-11911)	1175.100	am	(P-17190/89; A-14090)
1780.21	am	(P-12352/89; A-11911)	1175.700	n	(P-17190/89; A-14090)
1780.31	am	(P-12352/89; A-11911)	1175.705	n	(P-17190/89; A-14090)
1783.12	am	(P-12366/89; A-11929)	1175.710	n	(P-17190/89; A-14090)
1783.20	am	(P-12366/89; A-11929)	1175.715	n	(P-17190/89; A-14090)
1784.14	am	(P-12371/89; A-11935)	1175.720	n	(P-17190/89; A-14090)
1784.17	am	(P-12371/89; A-11935)	1175.725	n	(P-17190/89; A-14090)
1784.21	am	(P-12371/89; A-11935)	1175.730	n	(P-17190/89; A-14090)
1800.21	am	(P-12205/89; A-11785)	1175.735	n	(P-17190/89; A-14090)
1800.40	am	(P-12205/89; A-11785)	1175.800	n	(P-17190/89; A-14090)
1800.60	am	(P-12205/89; A-11785)	1175.805	n	(P-17190/89; A-14090)
1816.49	am	(P-12255/89; A-11830)	1175.810	n	(P-17190/89; A-14090)
1816.64	am	(P-12255/89; A-11830)	1175.815	n	(P-17190/89; A-14090)
1816.67	am	(P-12255/89; A-11830)	1175.820	n	(P-17190/89; A-14090)
1816.68	am	(P-12255/89; A-11830)	1175.825	n	(P-17190/89; A-14090)
1816.83	am	(P-12255/89; A-11830)	1175.830	n	(P-17190/89; A-14090)
1816.97	am	(P-12255/89; A-11830)	1175.835	n	(P-17190/89; A-14090)
1816.99	am	(P-12255/89; A-11830)	1175.840	n	(P-17190/89; A-14090)
1816.102	am	(P-12255/89; A-11830)	1175.845	n	(P-17190/89; A-14090)
1817.49	am	(P-12280/89; A-11855)	1175.850	n	(P-17190/89; A-14090)
1817.64	am	(P-12280/89; A-11855)	1175.855	n	(P-17190/89; A-14090)
1817.66	am	(P-12280/89; A-11855)	1175.860	n	(P-17190/89; A-14090)
1817.67	am	(P-12280/89; A-11855)	1175.865	n	(P-17190/89; A-14090)
1817.68	am	(P-12280/89; A-11855)	1175.870	n	(P-17190/89; A-14090)
1817.83	am	(P-12280/89; A-11855)	1175.875	n	(P-17190/89; A-14090)
1817.97	am	(P-12280/89; A-11855)	1175.900	n	(P-17190/89; A-14090)
1817.122	am	(P-12280/89; A-11855)	1175.905	n	(P-17190/89; A-14090)
1843.11	am	(P-12341/89; A-11906)	1175.910	n	(P-17190/89; A-14090)
1846.1	n	(P-12248/89; A-11825)	1175.915	am	(P-17190/89; A-14090)
1846.5	n	(P-12248/89; A-11825)	1240.10	am	(P-2456)
1846.12	n	(P-12248/89; A-11825)	1240.15	am	(P-2456)
1846.14	n	(P-12248/89; A-11825)	1240.16	am	(P-2456)
1846.17	n	(P-12248/89; A-11825)	1240.40	am	(P-2456)
1846.18	n	(P-12248/89; A-11825)	1240.50	am	(P-2456)
			1270.5	n	(P-7378)
			1270.10	am	(P-7378)
			1270.13	n	(P-7378)
			1270.15	am	(P-7378)
			1270.20	am	(P-7378)
			1270.30	am	(P-7378)
			1270.35	n	(P-7378)
			1270.40	am	(P-7378)
			1270.45	n	(P-7378)
			1270.50	am	(P-7378)
			1270.60	am	(P-7378)
			1300.10	n	(P-14236/89; A-10035)
			1300.20	am	(P-14236/89; A-10035)
			1300.25	am	(P-14236/89; A-10035)
			1300.30	am	(P-14236/89; A-10035)
			1300.40	am	(P-14236/89; A-10035)
			1300.41	am	(P-14236/89; A-10035)
			1300.42	am	(P-14236/89; A-10035)
			1300.45	am	(P-14236/89; A-10035)
			1300.48	am	(P-14236/89; A-10035)
			1300.60	am	(P-14236/89; A-10035)
			1300.70	n	(P-14236/89; A-10035)
			1300.70	am	(P-2444; A-14128)
			1320.30	am	(P-2444; A-14128)
			1320.55	am	(P-2444; A-14128)
			1320.80	am	(P-2444; A-14128)

FILE 68

690.10	n	(P-1107; A-12516)	1270.15	am	(P-7378)
690.20	n	(P-1107; A-12516)	1270.20	am	(P-7378)
690.30	n	(P-1107; RC-10123; A-12516)	1270.30	am	(P-7378)
690.40	n	(P-1107; A-12516)	1270.35	n	(P-7378)
690.50	n	(P-1107; A-12516)	1270.40	am	(P-7378)
690.60	n	(P-1107; A-12516)	1270.45	n	(P-7378)
690.70	n	(P-1107; A-12516)	1270.50	am	(P-7378)
690.80	n	(P-1107; A-12516)	1270.60	am	(P-7378)
690.90	n	(P-1107; A-12516)	1300.10	n	(P-14236/89; A-10035)
690.100	n	(P-1107; A-12516)	1300.20	am	(P-14236/89; A-10035)
690.110	n	(P-1107; A-12516)	1300.25	am	(P-14236/89; A-10035)
690.120	n	(P-1107; A-12516)	1300.30	am	(P-14236/89; A-10035)
690.130	n	(P-1107; A-12516)	1300.40	am	(P-14236/89; A-10035)
690.140	n	(P-1107; A-12516)	1300.41	am	(P-14236/89; A-10035)
690.150	n	(P-1107; A-12516)	1300.42	am	(P-14236/89; A-10035)
690.160	n	(P-1107; A-12516)	1300.45	am	(P-14236/89; A-10035)
690.170	n	(P-1107; A-12516)	1300.48	am	(P-14236/89; A-10035)
690.180	n	(P-1107; A-12516)	1300.60	am	(P-14236/89; A-10035)
690.190	n	(P-1107; A-12516)	1300.70	n	(P-14236/89; A-10035)
690.200	n	(P-1107; A-12516)	1320.30	am	(P-2444; A-14128)
690.210	n	(P-1107; A-12516)	1320.55	am	(P-2444; A-14128)
690.220	n	(P-1107; A-12516)	1320.80	am	(P-2444; A-14128)

TITLE 77 (CONT'D)		TITLE 77 (CONT'D)	
450. Ap.B	r	(P-14280/89; A-2360)	510.110
500.10	am	(P-17452)	510.130
500.20	am	(P-17452)	535.10
500.30	am	(P-17452)	535.20
500.40	am	(P-17452)	535.60
500.45	n	(P-17452)	535.100
500.50	am	(P-17452)	535.120
500.60	am	(P-17452)	535.150
500.70	am	(P-17452)	535.200
500.80	n	(P-17452)	535.210
500.90	n	(P-17452)	535.215
Ap.A	n	(P-17452)	535.265
II.A	n	(P-17452)	535.300
II.B	n	(P-17452)	535.310
II.C	n	(P-17452)	535.320
II.D	n	(P-17452)	535.330
II.E	n	(P-17452)	535.335
II.F	n	(P-17452)	535.350
Ap.B	n	(P-17452)	535.400
II.A	n	(P-17452)	535.410
II.B	n	(P-17452)	535.420
II.C	n	(P-17452)	535.430
II.D	n	(P-17452)	535.432
II.E	n	(P-17452)	535.440
II.F	n	(P-17452)	535.450
II.G	n	(P-17452)	535.500
Ap.C	n	(P-17452)	535.510
Ap.D	n	(P-17452)	535.520
Ap.E	n	(P-17452)	535.530
II.A	n	(P-17452)	535.532
II.B	n	(P-17452)	535.540
II.C	n	(P-17452)	535.550
II.D	n	(P-17452)	535.650
II.E	n	(P-17452)	535.750
II.F	n	(P-17452)	535.900
II.G	n	(P-17452)	535.920
II.H	n	(P-17452)	540.35
II.I	n	(P-17452)	540.65
II.J	n	(P-17452)	540.90
Ap.F	n	(P-17452)	540.100
II.A	n	(P-17452)	540.200
II.C	n	(P-17452)	540.210
II.D	n	(P-17452)	550.100
II.E	n	(P-17452)	550.110
II.F	n	(P-17452)	550.120
II.G	n	(P-17452)	550.130
Ap.G	n	(P-17452)	590.10
II.A	n	(P-17452)	590.10
II.B	n	(P-17452)	590.20
II.C	n	(P-17452)	590.30
II.D	n	(P-17452)	590.30
II.E	n	(P-17452)	590.30
II.F	n	(P-17452)	590.40
II.G	n	(P-17452)	590.40
II.H	n	(P-17452)	590.50
II.I	n	(P-17452)	590.50
II.J	n	(P-17452)	590.100
II.K	n	(P-17452)	590.100
II.L	n	(P-17452)	590.110
II.M	n	(P-17452)	590.110
II.N	n	(P-17452)	590.110
II.O	n	(P-17452)	590.110
II.P	n	(P-17452)	590.110
II.Q	n	(P-17452)	590.110
II.R	n	(P-17452)	590.110
II.S	n	(P-17452)	590.110
II.T	n	(P-17452)	590.110
II.U	n	(P-17452)	590.110
II.V	n	(P-17452)	590.110
II.W	n	(P-17452)	590.110
II.X	n	(P-17452)	590.110
II.Y	n	(P-17452)	590.110
II.Z	n	(P-17452)	590.110
III.A	n	(P-17452)	590.110
III.B	n	(P-17452)	590.110
III.C	n	(P-17452)	590.110
III.D	n	(P-17452)	590.110
III.E	n	(P-17452)	590.110
III.F	n	(P-17452)	590.110
III.G	n	(P-17452)	590.110
III.H	n	(P-17452)	590.110
III.I	n	(P-17452)	590.110
III.J	n	(P-17452)	590.110
III.K	n	(P-17452)	590.110
III.L	n	(P-17452)	590.110
III.M	n	(P-17452)	590.110
III.N	n	(P-17452)	590.110
III.O	n	(P-17452)	590.110
III.P	n	(P-17452)	590.110
III.Q	n	(P-17452)	590.110
III.R	n	(P-17452)	590.110
III.S	n	(P-17452)	590.110
III.T	n	(P-17452)	590.110
III.U	n	(P-17452)	590.110
III.V	n	(P-17452)	590.110
III.W	n	(P-17452)	590.110
III.X	n	(P-17452)	590.110
III.Y	n	(P-17452)	590.110
III.Z	n	(P-17452)	590.110
IV.A	n	(P-17452)	590.110
IV.B	n	(P-17452)	590.110
IV.C	n	(P-17452)	590.110
IV.D	n	(P-17452)	590.110
IV.E	n	(P-17452)	590.110
IV.F	n	(P-17452)	590.110
IV.G	n	(P-17452)	590.110
IV.H	n	(P-17452)	590.110
IV.I	n	(P-17452)	590.110
IV.J	n	(P-17452)	590.110
IV.K	n	(P-17452)	590.110
IV.L	n	(P-17452)	590.110
IV.M	n	(P-17452)	590.110
IV.N	n	(P-17452)	590.110
IV.O	n	(P-17452)	590.110
IV.P	n	(P-17452)	590.110
IV.Q	n	(P-17452)	590.110
IV.R	n	(P-17452)	590.110
IV.S	n	(P-17452)	590.110
IV.T	n	(P-17452)	590.110
IV.U	n	(P-17452)	590.110
IV.V	n	(P-17452)	590.110
IV.W	n	(P-17452)	590.110
IV.X	n	(P-17452)	590.110
IV.Y	n	(P-17452)	590.110
IV.Z	n	(P-17452)	590.110
V.A	n	(P-17452)	590.110
V.B	n	(P-17452)	590.110
V.C	n	(P-17452)	590.110
V.D	n	(P-17452)	590.110
V.E	n	(P-17452)	590.110
V.F	n	(P-17452)	590.110
V.G	n	(P-17452)	590.110
V.H	n	(P-17452)	590.110
V.I	n	(P-17452)	590.110
V.J	n	(P-17452)	590.110
V.K	n	(P-17452)	590.110
V.L	n	(P-17452)	590.110
V.M	n	(P-17452)	590.110
V.N	n	(P-17452)	590.110
V.O	n	(P-17452)	590.110
V.P	n	(P-17452)	590.110
V.Q	n	(P-17452)	590.110
V.R	n	(P-17452)	590.110
V.S	n	(P-17452)	590.110
V.T	n	(P-17452)	590.110
V.U	n	(P-17452)	590.110
V.V	n	(P-17452)	590.110
V.W	n	(P-17452)	590.110
V.X	n	(P-17452)	590.110
V.Y	n	(P-17452)	590.110
V.Z	n	(P-17452)	590.110

TITLE 77 (CONT'D)		TITLE 77 (CONT'D)	
330.3160	am	(P-1827; A-14928)	510.110
330.3620	am	(P-1827; A-14928)	510.130
330.3690	am	(P-1827; A-14928)	535.10
330.3720	am	(P-1827; A-14928)	535.20
330.4220	am	(P-9920)	535.60
330.4240	am	(P-9920)	535.100
330.4260	am	(P-9920)	535.120
330.4400	am	(P-9920)	535.150
330.4420	am	(P-9920)	535.200
330.4440	am	(P-9920)	535.210
330.4460	am	(P-9920)	535.215
330.4480	am	(P-9920)	535.265
330.4500	am	(P-9920)	535.300
330.4520	am	(P-9920)	535.310
330.4540	am	(P-9920)	535.320
330.4560	am	(P-9920)	535.330
330.4580	am	(P-9920)	535.335
330.4600	am	(P-9920)	535.350
330.4620	am	(P-9920)	535.400
330.4640	am	(P-9920)	535.410
330.4660	am	(P-9920)	535.420
330.4680	am	(P-9920)	535.430
330.4700	am	(P-9920)	535.432
330.4720	am	(P-9920)	535.440
330.4740	am	(P-9920)	535.450
330.4760	am	(P-9920)	535.500
330.4780	am	(P-9920)	535.510
330.4800	am	(P-9920)	535.520
330.4820	am	(P-9920)	535.530
330.4840	am	(P-9920)	535.532
330.4860	am	(P-9920)	535.540
330.4880	am	(P-9920)	535.550
330.4900	am	(P-9920)	535.650
330.4920	am	(P-9920)	535.750
330.4940	am	(P-9920)	535.900
330.4960	am	(P-9920)	535.920
330.4980	am	(P-9920)	540.35
330.5000	am	(P-9920)	540.65
330.5020	am	(P-9920)	540.90
330.5040	am	(P-9920)	540.100
330.5060	am	(P-9920)	540.200
330.5080	am	(P-9920)	540.210
330.5100	am	(P-9920)	550.100
330.5120	am	(P-9920)	550.110
330.5140	am	(P-9920)	550.120
330.5160	am	(P-9920)	550.130
330.5180	am	(P-9920)	590.10
330.5200	am	(P-9920)	590.10
330.5220	am	(P-9920)	590.20
330.5240	am	(P-9920)	590.30
330.5260	am	(P-9920)	590.30
330.5280	am	(P-9920)	590.30
330.5300	am	(P-9920)	590.40
330.5320	am	(P-9920)	590.40
330.5340	am	(P-9920)	590.50
330.5360	am	(P-9920)	590.50
330.5380	am	(P-9920)	590.100
330.5400	am	(P-9920)	590.100
330.5420	am	(P-9920)	590.110
330.5440	am	(P-9920)	590.110
330.5460	am	(P-9920)	590.110
330.5480	am	(P-9920)	590.110
330.5500	am	(P-9920)	590.110
330.5520	am	(P-9920)	590.110
330.5540	am	(P-9920)	590.110
330.5560	am	(P-9920)	590.110
330.5580	am	(P-9920)	590.110
330.5600	am	(P-9920)	590.110
330.5620	am	(P-9920)	590.110
330.5640	am	(P-9920)	590.110
330.5660	am	(P-9920)	590.110
330.5680	am	(P-9920)	590.110
330.5700	am	(P-9920)	590.110
330.5720	am	(P-9920)	590.110
330.5740	am	(P-9920)	590.110
330.5760	am	(P-9920)	590.110
330.5780	am	(P-9920)	590.110
330.5800	am	(P-9920)	590.110
330.5820	am	(P-9920)	590.110
330.5840	am	(P-9920)	590.110
330.5860	am	(P-9920)	590.110
330.5880	am	(P-9920)	590.110
330.5900	am	(P-9920)	590.110
330.5920	am	(P-9920)	590.110
330.5940	am	(P-9920)	590.110
330.5960	am	(P-9920)	590.110
330.5980	am	(P-9920)	590.110
330.6000	am	(P-9920)	590.110
330.6020	am	(P-9920)	590.110
330.6040	am	(P-9920)	590.110
330.6060	am	(P-9920)	590.110
330.6080	am	(P-9920)	590.110
330.6100	am	(P-9920)	590.110
330.6120	am	(P-9920)	590.110
330.6140	am	(P-9920)	590.110
330.6160	am	(P-9920)	590.110
330.6180	am	(P-9920)	590.110
330.6200	am	(P-9920)	590.110
330.6220	am	(P-9920)	590.110
330.6240	am	(P-9920)	590.110
330.6260	am	(P-9920)	590.110
330.6280	am	(P-9920)	590.110
330.6300	am	(P-9920)	590.110
330.6320	am	(P-9920)	590.110
330.6340	am	(P-9920)	590.110
330.6360	am	(P-9920)	590.110
330.6380	am	(P-9920)	590.110
330.6400	am	(P-9920)	590.110
330.6420	am	(P-9920)	590.110
330.6440	am	(P-9920)	590.110
330.6460	am	(P-9920)	590.110
330.6480	am	(P-9920)	590.110
330.6500	am	(P-9920)	590.110
330.6520	am	(P-9920)	590.110
330.6540	am	(P-9920)	590.110
330.6560	am	(P-9920)	590.110
330.6580	am	(P-9920)	590.110

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TITLE 83 (CONT'D)

281.70	r	(P-4312; A-11188)	285.3045	n	(P-5229/89; A-6000)
281.80	r	(P-4312; A-11188)	285.3050	n	(P-5229/89; A-6000)
281.90	r	(P-4312; A-11188)	285.3055	n	(P-5229/89; A-6000)
281.95	r	(P-4312; A-11188)	285.3060	n	(P-5229/89; A-6000)
281.100	r	(P-4312; A-11188)	285.3061	n	(P-5229/89; A-6000)
281.Ex. A	r	(P-4312; A-11188)	285.3065	n	(P-5229/89; A-6000)
281.Ex. D	r	(P-4312; A-11188)	285.3070	n	(P-5229/89; A-6000)
281.Ex. E	r	(P-4312; A-11188)	285.3075	n	(P-5229/89; A-6000)
281.Ex. F	r	(P-4312; A-11188)	285.3080	n	(P-5229/89; A-6000)
281.Ex. G	r	(P-4312; A-11188)	285.3085	n	(P-5229/89; A-6000)
281.Ex. H	r	(P-4312; A-11188)	285.3090	n	(P-5229/89; A-6000)
281.Ap. A	r	(P-4312; A-11188)	285.3095	n	(P-5229/89; A-6000)
285.110	am	(P-5229/89; A-6000)	285.3100	n	(P-5229/89; A-6000)
285.115	am	(P-5229/89; A-6000)	285.3110	n	(P-5229/89; A-6000)
285.130	am	(P-5229/89; A-6000)	285.3115	n	(P-5229/89; A-6000)
285.140	am	(P-5229/89; A-6000)	285.3120	n	(P-5229/89; A-6000)
285.145	n	(P-5229/89; A-6000)	285.3125	n	(P-5229/89; A-6000)
285.150	am	(P-5229/89; A-6000)	285.3130	n	(P-5229/89; A-6000)
285.160	am	(P-5229/89; A-6000)	285.4000	n	(P-5229/89; A-6000)
285.170	am	(P-5229/89; A-6000)	285.4001	n	(P-5229/89; A-6000)
285.210	am	(P-5229/89; A-6000)	285.4005	n	(P-5229/89; A-6000)
285.310	am	(P-5229/89; A-6000)	285.4010	n	(P-5229/89; A-6000)
285.410	am	(P-5229/89; A-6000)	285.4015	n	(P-5229/89; A-6000)
285.420	am	(P-5229/89; A-6000)	285.4020	n	(P-5229/89; A-6000)
285.1000	n	(P-5229/89; A-6000)	285.4025	n	(P-5229/89; A-6000)
285.1005	n	(P-5229/89; A-6000)	285.5000	n	(P-5229/89; A-6000)
285.1010	n	(P-5229/89; A-6000)	285.5005	n	(P-5229/89; A-6000)
285.1015	n	(P-5229/89; A-6000)	285.5010	n	(P-5229/89; A-6000)
285.2000	n	(P-5229/89; A-6000)	285.5015	n	(P-5229/89; A-6000)
285.2005	n	(P-5229/89; A-6000)	285.5020	n	(P-5229/89; A-6000)
285.2010	n	(P-5229/89; A-6000)	285.5025	n	(P-5229/89; A-6000)
285.2015	n	(P-5229/89; A-6000)	285.Ex. A	r	(P-5229/89; A-6000)
285.2020	n	(P-5229/89; A-6000)	285.Ex. B	r	(P-5229/89; A-6000)
285.2025	n	(P-5229/89; A-6000)	285.Ex. C	r	(P-5229/89; A-6000)
285.2030	n	(P-5229/89; A-6000)	285.Ex. D	r	(P-5229/89; A-6000)
285.2035	n	(P-5229/89; A-6000)	285.Ex. E	r	(P-5229/89; A-6000)
285.2040	n	(P-5229/89; A-6000)	410.360	am	(P-16211/89; A-3454)
285.2045	n	(P-5229/89; A-6000)	445.10	n	(P-13129/89; A-626)
285.2050	n	(P-5229/89; A-6000)	445.20	n	(P-13129/89; A-626)
285.2055	n	(P-5229/89; A-6000)	445.30	n	(P-13129/89; A-626)
285.2060	n	(P-5229/89; A-6000)	445.40	n	(P-13129/89; A-626)
285.2065	n	(P-5229/89; A-6000)	445.50	n	(P-13129/89; A-626)
285.2070	n	(P-5229/89; A-6000)	445.60	n	(P-13129/89; A-626)
285.2075	n	(P-5229/89; A-6000)	445.70	n	(P-13129/89; A-626)
285.2080	n	(P-5229/89; A-6000)	445.80	n	(P-13129/89; A-626)
285.2085	n	(P-5229/89; A-6000)	500.335	am	(P-16219/89; A-3463)
285.2090	n	(P-5229/89; A-6000)	505.10	am	(P-13361/89; A-1605)
285.2095	n	(P-5229/89; A-6000)	590.10	am	(P-19344/89; A-10018)
285.2100	n	(P-5229/89; A-6000)	710.10	am	(P-1552; A-10021)
285.2105	n	(P-5229/89; A-6000)	755.10	am	(P-15157/89; A-3042)
285.2110	n	(P-5229/89; A-6000)	755.25	am	(P-19109; (E-19375)
285.2115	n	(P-5229/89; A-6000)	755.105	am	(P-19109)(E-19375)
285.2120	n	(P-5229/89; A-6000)	755.110	am	(P-19109)(E-19375)
285.2125	n	(P-5229/89; A-6000)	755.115	am	(P-19109)(E-19375)
285.3000	n	(P-5229/89; A-6000)	755.200	am	(P-19109)(E-19375)
285.3005	n	(P-5229/89; A-6000)	755.205	am	(P-19109)(E-19375)
285.3010	n	(P-5229/89; A-6000)	755.210	am	(P-15157/89; A-3042)
285.3015	n	(P-5229/89; A-6000)	755.215	am	(P-19109)(E-19375)
285.3020	n	(P-5229/89; A-6000)	755.405	am	(P-19109)(E-19375)
285.3025	n	(P-5229/89; A-6000)	756.125	am	(P-18675)
285.3030	n	(P-5229/89; A-6000)	756.220	am	(P-18675)
285.3035	n	(P-5229/89; A-6000)	757.10	am	(P-2731; A-17523)
285.3040	n	(P-5229/89; A-6000)	757.105	am	(A-17923)

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VOL. 14, ISSUE #51			ILLINOIS REGISTER		SECTIONS AFFECTED INDEX		DECEMBER 21, 1990	
TITLE 36. (CONT'D)								
340.101	am	(P-19774)	610.120	r	(P-18208)			
340.105	am	(P-19774)	610.125	r	(P-18208)			
340.110	am	(P-19774)	610.130	r	(P-18208)			
370.101	am	(P-19730)	610.135	r	(P-18208)			
370.105	am	(P-19730)	620.101	r	(P-18217)			
370.110	am	(P-19730)	620.105	r	(P-18217)			
370.115	am	(P-19730)	620.110	r	(P-18217)			
370.120	am	(P-19730)	620.115	r	(P-18217)			
380.101	am	(P-19740)	620.120	r	(P-18217)			
380.110	am	(P-19740)	630.101	am	(P-17879)			
380.115	am	(P-19740)	630.105	am	(P-17879)			
380.120	am	(P-19740)	630.110	am	(P-17879)			
390.101	am	(P-19746)	630.115	am	(P-17879)			
390.105	am	(P-19746)	640.101	am	(P-17887)			
390.110	am	(P-19746)	640.105	am	(P-17887)			
420.10	am	(P-9402; O-16090; R-17127; A-18083)	640.115	am	(P-17887)			
420.50	am	(P-15762)	650.101	am	(P-17894)			
420.90	am	(P-15762)	2000.100	n	(P-4281; A-17183)			
420.140	am	(P-15762)	2000.101	n	(P-4281; A-17183)			
	am	(P-9402; O-16090; R-17127; A-18083)	2000.Ap.A	n	(P-4281; A-17183)			
TITLE 39								
428.130	am	(E-9251; P-8996; A-16680)	102.70	am	(P-7399; A-13279; E-20078)			
432.110	am	(P-19371/89; A-6399)	103.10	am	(P-5965; A-13288)			
432.120	am	(P-19371/89; A-6399)			(P-19180/89; A-6395)			
432.160	am	(P-19371/89; A-6399)			(P-13129; A-19348)			
440.10	am	(P-12954/89; A-6794)	104.45	am	(P-18705)			
440.20	am	(P-12954/89; A-6794)	104.102	am	(P-12204; A-18836)			
440.90	am	(P-13429)	110.30	am	(P-7395; A-13198)			
440.140	r	(P-12954/89; A-6794)	111.101	am	(P-17162)			
440.150	r	(P-12954/89; A-6794)	112.9	am	(P-2798; O-12966; R-14214; A-14140)			
440.200	r	(P-12954/89; A-6794)			(P-1948/89; A-3170)			
450.10	am	(P-13434)	112.40	am	(P-19568)			
	n	(P-16723/89; O-10152; M-11408; A-11321)	112.64	am	(P-1123; O-12951; R-13867; A-13652)			
495.100	n	(P-16723/89; A-11321)	112.70	am	(P-1123; O-12951; R-13867; A-13652)			
495.105	n	(P-16723/89; A-11321)	112.71	am	(P-1123; O-12951; R-13867; A-13652)			
495.110	n	(P-16723/89; A-11321)	112.72	am	(P-1123; O-12951; R-13867; A-13652)			
495.115	n	(P-16723/89; A-11321)	112.74	am	(P-1123; O-12951; R-13867; A-13652)			
495.120	n	(P-16723/89; A-11321)	112.76	am	(P-1123; O-12951; R-13867; A-13652)			
495.130	n	(P-16723/89; A-11321)	112.77	am	(P-1123; O-12951; R-13867; A-13652)			
500.101	am	(P-13201/89; A-6826)	112.78	am	(P-1123; O-12951; R-13867; A-13652)			
500.102	n	(P-17897)	112.79	am	(P-1123; O-12951; R-13867; A-13652)			
500.103	n	(P-17897)	112.80	am	(P-1123; O-12951; R-13867; A-13652)			
500.105	am	(P-17897)	112.82	am	(P-1123; O-12951; R-13867; A-13652)			
500.115	am	(P-17897)	112.83	#	(P-1123; O-12951; R-13867; A-13652)			
500.150	r	(P-17897)	112.78	am	(P-1123; O-12951; R-13867; A-13652)			
500.155	am	(P-17897)	112.79	am	(P-1123; O-12951; R-13867; A-13652)			
500.175	am	(P-17897)	112.80	am	(P-1123; O-12951; R-13867; A-13652)			
500.195	am	(P-17897)	112.82	am	(P-1123; O-12951; R-13867; A-13652)			
500.201	n	(P-17897)	112.83	#	(P-1123; O-12951; R-13867; A-13652)			
500.220	am	(P-17897)	112.83	am	(P-1123; O-12951; R-13867; A-13652)			
600.101	r	(P-17897)	112.80	am	(P-1123; O-12951; R-13867; A-13652)			
600.110	r	(P-18195)	112.82	am	(P-1123; O-12951; R-13867; A-13652)			
600.115	r	(P-18195)	112.83	am	(P-1123; O-12951; R-13867; A-13652)			
600.120	r	(P-18195)	112.83	#	(P-1123; O-12951; R-13867; A-13652)			
600.125	r	(P-18195)	112.83	am	(P-1123; O-12951; R-13867; A-13652)			
600.130	r	(P-18195)	112.83	am	(P-1123; O-12951; R-13867; A-13652)			
600.135	r	(P-18195)	112.83	am	(P-1123; O-12951; R-13867; A-13652)			
610.101	r	(P-18195)	112.110	am	(P-1123; O-12951; R-13867; A-13652)			
610.105	r	(P-18208)	112.130	am	(P-4054; A-10379; P-9291; A-16937)			
610.110	r	(P-18208)		am	(P-5695; O-12962; R-14214; A-14140)			
610.115	r	(P-18208)		am				

VOL. 14, ISSUE #51		ILLINOIS REGISTER		SECTIONS AFFECTED INDEX		DECEMBER 21, 1990	
TITLE 89 (CONT'D)							
112.131	am					n	(P-1123; O-12962; R-13867; A-13652)
112.138	n					am	(P-2811; O-12983; R-13361; A-13187)
112.141	am					am	(P-9806; A-16957)
112.143	am					am	(P-9307; A-16957) (P-19581)
112.145	am					n	(P-19130/89; A-6321)
112.147	am					am	(P-19130/89; A-6321)
112.150	am					am	(P-163; A-6321)
112.151	am					am	(P-14263/89; A-720) (P-163; A-6321)
112.154	am					n	(P-7813; A-14806)
112.252	am					am	(P-2821; O-12994; R-14218; A-14162)
112.253	am					n	(P-7015; A-13215)
112.254	am					am	(P-16691/89; A-3640)
112.255	am					r	(P-5385; A-13777)
112.300	am					am	(P-4070; A-10929)
112.303	am					am	(P-5713; O-13005; R-14218; A-14162)
112.304	am					am	(P-5713; O-13005; R-14218; A-14162)
112.308	am					am	(P-5713; O-13005; R-14218; A-14162)
112.315	#					am	(P-9815; A-17111)
112.330	am					am	(P-4070; A-10929)
112.332	r					am	(P-19146/89; A-6360)
112.350	n					am	(P-14764/89; A-746)
112.352	n					am	(P-14764/89; A-746)
112.354	n					am	(P-5385; A-13777) (P-15712)
112.356	n					n	(P-5945; O-13008; R-14218; A-14162)
112.358	n					n	(P-5385; A-13777)
112.360	n					n	(P-5385; A-13777)
112.362	n					n	(P-5385; A-13777)
112.364	n					n	(P-5385; A-13777)
112.366	n					n	(P-5385; A-13777)
112.400	n					n	(P-5385; A-13777)
112.402	n					n	(P-5385; A-13777)
112.404	n					n	(P-5385; A-13777)
112.406	n					n	(P-5385; A-13777)
112.408	n					am	(P-14790/89; A-773)
112.410	n					am	(P-2469; A-10438)
112.412	n					am	(P-10616; A-16970)
112.414	n					am	(P-17241/89; A-9488)
112.416	n					am	(P-14008/89; A-780)
						#	(P-14008/89; A-780)
						#	(P-2473; A-10442)
						am	(P-2473; A-10442)
						am	(P-15582/89; A-4233)

TITLE 89 (CONT'D)					
140.646	am	(P-4415; O-16082; R-18623; A-18508) (E-4577; O-8226; R-9260)	141.1520 141.1640 141.1880	am am am	A-19325 (E-12910) P-17665/89; A-3595) (P-12202; A-18015) (E-12278) (P-2465; A-9464) (E-2657)
140.647	am	(P-4415; O-16082; R-18623; A-18508) (E-4577; O-8226; R-9260)	141.2400	am	(P-12202; A-18015) (E-12278) (P-17665/89; A-3595) (P-12714; A-19325) (E-12910)
140.648	am	(P-4415; O-16082; R-18623; A-18508) (E-4577; O-8226; R-9260)	141.2600 141.2840 141.2920	am am am	(P-17665/89; A-3595) (P-12714; A-19325) (E-12910) (P-12714; A-19325) (E-12910)
140.649	am	(P-4415; O-16082; R-18623; A-18508) (E-4577; O-8226; R-9260)	141.2960 141.3000 141.3120	am am am	(P-12202; A-18015) (E-12278) (P-17665/89; A-3595) (P-12714; A-19325) (E-12910)
140.650	am	(P-4415; O-16082; R-18623; A-18508) (E-4577; O-8226; R-9260)	141.3200 141.3320 141.3440	am am am	(P-12202; A-18015) (E-12278) (P-12714; A-19325) (E-12910) (P-2465; A-9464) (E-2657)
140.652	am	(P-4415; O-16082; R-18623; A-18508) (E-4577; O-8226; R-9260)	141.3520 141.3560	am am	(P-12202; A-18015) (E-12278) (P-17665/89; A-3595) (P-12202; A-18015) (E-12278)
140.850	n	(P-19592)	141.3560	am	(P-17665/89; A-3595)
140.855	n	(P-19592)	141.3680	am	(P-12714; A-19325) (E-12910)
140.860	n	(P-19592)	141.3800	am	(P-17665/89; A-3595)
140.865	n	(P-19592)	141.3840	am	(P-17665/89; A-3595)
140.870	n	(P-19592)	141.3880	am	(P-2465; A-9464) (E-2657)
140.875	n	(P-19592)	141.3920	am	(P-17665/89; A-3595)
140.880	n	(P-19592)	141.3960	am	(P-12202; A-18015) (E-12278)
140.885	n	(P-19592)	141.4000	am	(P-12202; A-18015) (E-12278)
140.890	n	(P-19592)	141.4040	am	(P-12202; A-18015) (E-12278)
140.895	n	(P-19592)	141.4200	am	(P-12714; A-19325) (E-12910)
140.Tb.A	r	(P-14317) (E-14570)	141.4200	am	(P-17665/89; A-3595)
140.Tb.B	am	(P-1570; A-10409)	141.4240	am	(P-17665/89; A-3595)
140.Tb.H	n	(P-3019; RC-17693; A-20478) (E-3241; O-8223; RC-17680)	141.4360	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-1202; A-18015) (E-12278) (E-4360)
140.Tb.K	n	(P-19592)	141.4440	am	(P-12714; A-19325)
140.Tb.L	n	(P-20288/89; A-6339)	141.4520	am	(P-12714; A-19325) (E-12910)
141.10	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-1202; A-18015) (E-12278)	141.4520	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-1202; A-18015) (E-12278)
141.100	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-1202; A-18015) (E-12278)	141.4600	am	(P-12714; A-19325) (E-12910)
141.200	am	(P-12714; A-19325) (E-12910)	141.4640	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-1202; A-18015) (E-12278)
141.280	am	(P-2465; A-9464) (E-2657)	141.4760	am	(P-17665/89; A-3595)
141.400	am	(P-12714; A-19325) (E-12910)	144.1	n	(P-11999/89; A-4166)
141.480	am	(P-12202; A-18015) (E-12278)	144.5	n	(P-11999/89; A-4166)
141.560	am	(P-17665/89; A-3595) (P-2465; A-9465) (E-2657)	144.50	n	(P-11999/89; A-4166)
141.640	am	(P-17665/89; A-3595)	144.55	n	(P-11999/89; A-4166)
141.720	am	(P-12202; A-18015) (E-12278)	144.75	n	(P-11999/89; A-4166)
141.800	am	(P-17665/89; A-3595)	144.100	n	(P-11999/89; A-4166)
141.800	am	(P-12202; A-18015) (E-12278)	144.105	n	(P-11999/89; A-4166)
141.800	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-1202; A-18015) (E-12278)	144.125	n	(P-11999/89; A-4166)
141.800	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-1202; A-18015) (E-12278)	144.150	n	(P-11999/89; A-4166)
141.800	am	(P-18015) (E-12278)	144.175	n	(P-11999/89; A-4166)
141.960	am	(P-12714; A-19325) (E-12910)	144.200	n	(P-11999/89; A-4166)
141.1000	am	(P-12714; A-19325) (E-12910)	144.205	n	(P-11999/89; A-4166)
141.1080	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657)	144.225	n	(P-11999/89; A-4166)
141.1080	am	(P-12202; A-18015) (E-12278)	144.250	n	(P-11999/89; A-4166)
141.1125	am	(P-17665/89; A-3595)	144.275	n	(P-11999/89; A-4166)
141.1200	am	(P-17665/89; A-3595)	144.275	re	(P-47419)
141.1200	am	(P-12202; A-18015) (E-12278)	144.275	re	(P-47419)
141.1240	am	(P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1280	am	(P-17665/89; A-3595)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E-2657) (P-12714; A-19325) (E-12910)	144.275	re	(P-47419)
141.1320	am	(P-17665/89; A-3595) (P-2465; A-9464) (E			

[illegible]

VOL. 14, ISSUE #51			ILLINOIS REGISTER SECTIONS AFFECTED INDEX			DECEMBER 21, 1990		
TITLE 89, (CONT'D)			VOL. 14, ISSUE #51			ILLINOIS REGISTER SECTIONS AFFECTED INDEX		
144.Tb. D	am	(P-4419; O-15611; R-17768; A-17988)	160.70	am	(P-12148; A-18759; P-13946; W-17123; P-17436; W-17673)	410.180	n	(P-439; A-9407) (E-999)
144.Tb. E	am	(P-4419; O-15611; R-17768; A-17988)	160.100	am	(P-12148; A-18759)	410.190	n	(P-439; A-9407) (E-999)
146.5	r	(P-7031; A-13800)	160.110	am	(P-12148; A-18759)	410.200	n	(P-439; A-9407) (E-999)
146.25	r	(P-7031; A-13800)	160.120	am	(P-12148; A-18759)	410.210	n	(P-439; A-9407) (E-999)
146.50	r	(P-7031; A-13800)	160.130	am	(P-12148; A-18759)	410.220	n	(P-439; A-9407) (E-999)
146.75	r	(P-7031; A-13800)	160.132	am	(P-12148; A-18759)	410.230	n	(P-439; A-9407) (E-999)
146.100	r	(P-7031; A-13800)	160.134	n	(P-12148; A-18759)	410.240	n	(P-439; A-9407) (E-999)
146.125	r	(P-7031; A-13800)	160.136	n	(P-12148; A-18759)	410.250	n	(P-439; A-9407) (E-999)
146.150	r	(P-7031; A-13800)	160.138	n	(P-12148; A-18759)	410.260	n	(P-439; A-9407) (E-999)
146.175	r	(P-7031; A-13800)	160.140	am	(P-12148; A-18759)	410.270	n	(P-439; A-9407) (E-999)
146.200	r	(P-7031; A-13800)	160.142	n	(P-12148; A-18759)	410.280	n	(P-439; A-9407) (E-999)
146.225	re	(P-7031; A-13800)	160.144	n	(P-12148; A-18759)	410.290	n	(P-439; A-9407) (E-999)
147.5	am	(P-7031; A-13800)	160.146	n	(P-12148; A-18759)	410.300	n	(P-439; A-9407) (E-999)
147.15	n	(P-7031; A-13800)	160.148	n	(P-12148; A-18759)	410.310	n	(P-439; A-9407) (E-999)
147.25	am	(P-7031; A-13800)	160.150	n	(P-12148; A-18759)	410.320	n	(P-439; A-9407) (E-999)
147.50	am	(P-7031; A-13800)	160.152	n	(P-12148; A-18759)	410.330	n	(P-439; A-9407) (E-999)
147.75	am	(P-7031; A-13800)	160.154	n	(P-12148; A-18759)	410.340	n	(P-439; A-9407) (E-999)
147.150	am	(P-7031; A-13800)	160.156	n	(P-12148; A-18759)	410.350	n	(P-439; A-9407) (E-999)
147.205	am	(P-7031; A-13800)	160.158	n	(P-12148; A-18759)	410.360	n	(P-439; A-9407) (E-999)
147.250	n	(P-7031; A-13800)	160.160	n	(P-12148; A-18759)	410.370	n	(P-439; A-9407) (E-999)
147.300	n	(P-7031; A-13800)	160.162	n	(P-12148; A-18759)	410.380	n	(P-439; A-9407) (E-999)
147.305	n	(P-7031; A-13800)	160.164	n	(P-12148; A-18759)	431.2	am	(P-4303)
147.310	n	(P-7031; A-13800)	160.166	n	(P-12148; A-18759)	431.3	am	(P-4303)
147.315	n	(P-7031; A-13800)	160.168	n	(P-12148; A-18759)	505.5	am	(P-12718)
147.320	n	(P-7031; A-13800)	160.170	n	(P-12148; A-18759)	505.10	am	(P-12718)
147.325	n	(P-7031; A-13800)	160.172	n	(P-12148; A-18759)	505.20	am	(P-12718)
147.330	n	(P-7031; A-13800)	160.174	n	(P-12148; A-18759)	505.40	am	(P-12718)
147.335	n	(P-7031; A-13800)	160.176	n	(P-12148; A-18759)	505.70	am	(P-12718)
147.340	n	(P-7031; A-13800)	160.178	n	(P-12148; A-18759)	505.80	am	(P-12718)
147.345	n	(P-7031; A-13800)	160.180	n	(P-12148; A-18759)	515.400	n	(P-9370; O-17698)
147.350	n	(P-7031; A-13800)	160.182	n	(P-12148; A-18759)	515.500	n	(P-9370; O-17698; RC-17703)
147.Tb.A	am	(P-7031; A-13800)	160.184	n	(P-12148; A-18759)	527.10	am	(P-8095; A-18844)
147.Tb.B	am	(P-7031; A-13800)	160.186	n	(P-12148; A-18759)	527.100	am	(P-8095; A-18844)
148.120	am	(P-7031; A-13800)	160.188	n	(P-12148; A-18759)	527.200	r	(P-8095; A-18844)
148.140	am	(P-7031; A-13800)	160.190	n	(P-12148; A-18759)	527.300	r	(P-8095; A-18844)
148.160	am	(P-7031; A-13800)	160.192	n	(P-12148; A-18759)	530.110	am	(P-11676)
148.180	am	(P-7031; A-13800)	160.194	n	(P-12148; A-18759)	530.110	am	(P-11676)
148.200	am	(P-7031; A-13800)	160.196	n	(P-12148; A-18759)	530.130	am	(P-11676)
148.220	am	(P-7031; A-13800)	160.198	n	(P-12148; A-18759)	530.140	am	(P-11676)
148.240	am	(P-7031; A-13800)	160.200	n	(P-12148; A-18759)	530.200	am	(P-11676)
148.260	am	(P-7031; A-13800)	160.202	n	(P-12148; A-18759)	530.230	am	(P-11676)
148.280	am	(P-7031; A-13800)	160.204	n	(P-12148; A-18759)	530.240	am	(P-11676)
148.300	am	(P-7031; A-13800)	160.206	n	(P-12148; A-18759)	530.250	am	(P-11676)
148.320	am	(P-7031; A-13800)	160.208	n	(P-12148; A-18759)	540.40	n	(P-16927/89; A-5808)
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148.360	am	(P-7031; A-13800)	160.212	n	(P-12148; A-18759)	552.60	am	(P-9392)
148.380	am	(P-7031; A-13800)	160.214	n	(P-12148; A-18759)	552.90	am	(P-9392)
148.400	am	(P-7031; A-13800)	160.216	n	(P-12148; A-18759)	562.30	am	(P-14313/89; A-1466)
148.420	am	(P-7031; A-13800)	160.218	n	(P-12148; A-18759)	567.20	am	(P-18555)
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148.680	am	(P-7031; A-13800)	160.244	n	(P-12148; A-18759)	592.50	am	(P-14338/89; A-1473)
148.700	am	(P-7031; A-13800)	160.246	n	(P-12148; A-18759)	592.50	am	(P-12257)

ILLINOIS REGISTER			ILLINOIS REGISTER		
SECTIONS AFFECTED INDEX			SECTIONS AFFECTED INDEX		
VOL. 14, ISSUE #51	DECEMBER 21, 1990		VOL. 14, ISSUE #51	DECEMBER 21, 1990	
TITLE 89 (CONT'D)			TITLE 92 (CONT'D)		
592.55 n (P-14338/89; A-1473)	712.400 am (P-11702)		27.30 n (P-15262)	386.1200 n (P-7472; A-15542)	
592.60 am (P-14338/89; A-1473)	712.1000 am (P-11702)		27.40 n (P-15262)	390.1000 n (P-7452; A-15519)	
592.65 n (P-14338/89; A-1473)	714.110 am (P-12947/89; A-3652)		27.50 n (P-15262)	390.1010 n (P-7452; A-15519)	
592.75 n (P-12257)	714.130 am (P-12947/89; A-3652)		27.60 n (P-15262)	390.1020 n (P-7452; A-15519)	
592.75 am (P-12257)	714.310 am (P-12947/89; A-3652)		27.70 n (P-15262)	390.1030 n (P-7452; A-15519)	
592.80 am (P-12257)	714.320 am (P-12947/89; A-3652)		27.80 n (P-15262)	390.1040 n (P-7452; A-15519)	
592.85 n (P-12257)	716.100 n (P-9994; RC-17706)		27.90 n (P-15262)	391.0000 n (P-7487; A-15560)	
602.20 am (P-14797/89; A-2598) (P-5974; A-18077)	716.200 n (P-9994; RC-17706)		27.100 n (P-15262)	391.0010 n (P-7487; A-15560)	
607.20 am (P-7087; A-18080)	716.300 n (P-9994; RC-17706)		27.110 n (P-15262)	392.0000 n (P-7438; A-15503)	
617.20 am (P-9385)	716.400 n (P-9994; RC-17706)		27.120 n (P-15262)	392.0000 n (P-7438; A-15503)	
617.50 am (P-9385)	716.500 n (P-9994; RC-17706)		27.130 n (P-15262)	393.0000 n (P-7468; A-15537)	
617.55 am (P-9385)	730.400 am (P-12224)		27.140 n (P-15262)	393.0000 n (P-7468; A-15537)	
617.60 am (P-9385)	765.60 am (P-12224)		Ex.A	395.0000 n (P-7442; A-15507)	
650.1 r (P-6725)	795.110 am (P-3407; A-16005)		57.10 n (P-15283)	395.0000 n (P-7442; A-15507)	
650.10 r (P-6725)	795.110 am (P-3407; A-16005)		57.20 n (P-15283)	396.0000 n (P-7447; C-9262; A-15512)	
650.10 n (P-6683)	810.10 am (P-13739/89; A-3661)		57.30 n (P-15283)	396.0000 n (P-7447; C-9262; A-15512)	
650.20 r (P-6725)	827.10 am (P-18182)		57.40 n (P-15283)	397.0000 n (P-7429; A-15496)	
650.20 n (P-6683)	827.30 am (P-18182)		57.50 n (P-15283)	397.0000 n (P-7429; A-15496)	
650.30 n (P-6725)	827.40 am (P-18182)		57.60 n (P-15283)	397.0000 n (P-7429; A-15496)	
650.30 r (P-6683)	830.50 am (P-12234)		57.70 n (P-15283)	397.0000 n (P-7429; A-15496)	
650.40 n (P-6725)	843.10 am (P-12212)		57.80 n (P-15283)	397.0000 n (P-7429; A-15496)	
650.40 r (P-6683)	843.20 am (P-12212)		57.90 n (P-15283)	397.0000 n (P-7429; A-15496)	
650.50 n (P-6725)	843.30 am (P-12212)		57.100 n (P-15283)	397.11 n (P-7429; A-15496)	
650.50 r (P-6683)	843.50 am (P-12212)		57.110 n (P-15283)	397.13 n (P-7429; A-15496)	
650.60 r (P-6725)	843.60 am (P-12212)		57.120 n (P-15283)	397.15 n (P-7429; A-15496)	
650.60 n (P-6683)	843.70 am (P-12212)		57.130 n (P-15283)	397.17 n (P-7429; A-15496)	
650.60 r (P-6725)	843.120 am (P-12212)		57.140 n (P-15283)	397.19 n (P-7429; A-15496)	
650.70 n (P-6725)	843.150 am (P-12212)		Ex.A	397.21 n (P-7429; A-15496)	
650.70 r (P-6683)	843.160 am (P-12212)		107.3 am (P-16387/89; A-2633)	397.1000 n (P-7424; A-15498)	
650.80 n (P-6725)	843.180 am (P-12212)		107.301 am (P-16387/89; A-2633)	397.1010 n (P-7424; A-15498)	
650.80 r (P-6683)	843.180 am (P-12212)		107.310 am (P-16387/89; A-2633)	397.1020 n (P-7424; A-15498)	
650.90 n (P-6725)	845.11 am (P-12240)		107.311 am (P-16387/89; A-2633)	401.10 re (A-3234)	
650.90 r (P-6683)	845.20 am (P-12240)		108.10 re (A-3234)	401.10 re (A-3234)	
650.100 n (P-6725)	845.30 am (P-12240)		108.10 re (A-3234)	401.10 re (A-3234)	
650.100 r (P-6683)	845.40 am (P-12240)		108.10 re (A-3234)	401.10 re (A-3234)	
650.110 n (P-6683)	885.10 am (P-6666)		171.21 am (P-16175/89; A-2621)	449.20 n (P-16944/89; A-3686)	
650.120 n (P-6683)	885.30 am (P-6666)		171.1000 am (P-16175/89; A-2621)	449.30 n (P-16944/89; A-3686)	
650.130 n (P-6683)	885.100 n (P-6666)		172.2000 am (P-16182/89; A-2628)	449.40 n (P-16944/89; A-3686)	
650.140 n (P-6683)	885.110 n (P-6666)		173.3000 am (P-16393/89; A-2651)	449.50 n (P-16944/89; A-3686)	
650.150 n (P-6683)	885.200 n (P-6666)		177.2000 am (P-16367/89; A-2613)	449.60 n (P-16944/89; A-3686)	
650.160 n (P-6683)	885.210 n (P-6666)		178.2000 am (P-16400/89; A-2640)	449.70 n (P-16944/89; A-3686)	
650.200 n (P-6725)	890.10 r (P-2844; A-16010)		180.2000 n (P-16371/89; A-2617)	456.10 n (P-17535)	
650.200 r (P-6725)	890.20 r (P-2844; A-16010)		386.1000 n (P-7472; A-15542)	456.30 n (P-17535)	
650.600 r (P-6725)	890.30 r (P-2844; A-16010)		386.1010 n (P-7472; A-15542)	456.40 n (P-17535)	
650.700 r (P-6725)	890.40 r (P-2844; A-16010)		386.1020 n (P-7472; A-15542)	456.50 n (P-17535)	
650.1000 r (P-6725)	899.10 n (P-3412; O-13029; R-18626; A-18567)		386.1030 n (P-7472; A-15542)	456.60 n (P-17535)	
650.1000 r (P-6725)	899.20 n (P-3412; O-13029; R-18626; A-18567)		386.1040 n (P-7472; A-15542)	456.70 n (P-17535)	
675.100 am (P-14319/89; A-3222)	899.30 n (P-8982; O-17710)		386.1050 n (P-7472; A-15542)	456.80 n (P-17535)	
675.300 am (P-14319/89; A-3222)	899.40 n (P-8560; O-16085; RC-16088)		386.1060 n (P-7472; A-15542)	456.90 n (P-17535)	
685.500 am (P-8982; O-17710)	899.50 n (P-9397; A-18577)		386.1070 n (P-7472; A-15542)	456.100 n (P-17767/89; A-3694)	
685.600 am (P-8982; O-17710)	1200.30 am (P-12252)		386.1080 n (P-7472; A-15542)	456.200 n (P-17767/89; A-3694)	
687.100 am (P-12252)	1200.40 am (P-12252)		386.1090 n (P-7472; A-15542)	456.300 n (P-17767/89; A-3694)	
690.100 am (P-12252)	1200.50 am (P-12252)		386.1100 n (P-7472; A-15542)	456.302 n (P-17767/89; A-3694)	
695.300 am (P-12252)	1200.70 am (P-12252)		386.1110 n (P-7472; A-15542)	456.304 n (P-17767/89; A-3694)	
695.400 am (P-12252)	1200.80 am (P-12252)		386.1120 n (P-7472; A-15542)	456.306 n (P-17767/89; A-3694)	
700.200 am (P-12252)	1200.80 am (P-12252)		386.1130 n (P-7472; A-15542)	456.308 n (P-17767/89; A-3694)	
700.300 am (P-12252)	1200.80 am (P-12252)		386.1140 n (P-7472; A-15542)	456.309 n (P-17767/89; A-3694)	
700.300 am (P-12252)	1200.80 am (P-12252)		386.1150 n (P-7472; A-15542)	456.310 n (P-17767/89; A-3694)	
700.300 am (P-12252)	1200.80 am (P-12252)		386.1160 n (P-7472; A-15542)	456.312 n (P-17767/89; A-3694)	
700.300 am (P-12252)	1200.80 am (P-12252)		386.1170 n (P-7472; A-15542)	456.314 n (P-17767/89; A-3694)	
700.300 am (P-12252)	1200.80 am (P-12252)		386.1180 n (P-7472; A-15542)	456.315 n (P-17767/89; A-3694)	
700.300 am (P-12252)	1200.80 am (P-12252)		386.1190 n (P-7472; A-15542)	456.316 n (P-17767/89; A-3694)	
700.300 am (P-12252)	1200.80 am (P-12252)		386.1200 n (P-7472; A-15542)	456.318 n (P-17767/89; A-3694)	

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